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Comparative Financial Statistics

For Public Community And Junior Colleges 1989-90

A National Association of College and University Business Officers' (NACUBO) project *in cooperation with* The American Association of Community and Junior Colleges, The Association of Community College Trustees, *and* The National Center for Education Statistics

Comparative Financial Statistics

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By
Nathan Dickmeyer
Teachers College
Columbia University

Anna Marie Cirino
NACUBO

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SCOPE OF REPORT

This report contains financial statistics for fiscal year 1989-90 and explanations derived from two surveys of 531 public community and junior colleges from across the nation. The report includes:

- Sample findings from the surveys.
- Space to compare institutional statistics with national sample medians.
- Space to compare institutional statistics with sample medians from five different peer groups of institutions (four groups based on enrollment and one group based on vocational/technical designation).
- Quartile data for the national sample and peer groups.
- Explanations of the statistics, definitions, and clarification as to what is included in and excluded from each calculation.
- Possible interpretations derived from institutional and peer group statistical comparisons, which may be useful for management reports based on this analysis.

PREFACE

This report is the thirteenth in an annual series of comparative data studies of public community and junior colleges. It is the result of an intensive six-month study involving three national education associations--The National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community and Junior Colleges (AACJC)--as well as the National Center for Education Statistics (NCES) and 531 community and junior colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in Appendix A.

The intent of this report is to provide comparative information derived from a sample of 531 public community and junior colleges. Comments on the first twelve years' reports from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403, leveled off at 420 and 442 the next two years, increased to more than 500 for this and the past seven years, indicating the perceived usefulness of the statistics for decision making at the institutions.

One of the study's primary objectives has been to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

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* The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

ACKNOWLEDGMENTS

The continuation of this project through a twelfth year was made possible by funding from the National Association of College and University Business Officers (NACUBO). In addition, the American Association of Community and Junior Colleges (AACJC) and the Association of Community College Trustees (ACCT) provided cooperative support and the National Center for Education Statistics (NCES) contributed technical assistance, making possible the early use of 1989-90 IPEDS finance data.

In the thirteenth year of the project, guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include:

Dale H. Miller (Chairman)
Harrisburg Area Community College, PA

Robert W. Jensen
Metropolitan Community Colleges, MO

Leila K. Menzies
Los Angeles Harbor College, CA

Therese Sampson
Atlantic Community College, NJ

Jacqueline H. Stanley
Dalton College, GA

John E. Harper
Central Piedmont Community College, NC

John Mason
Foothill-DeAnza Community College, CA

Gary Nichols
Mt. Hood Community College, OR

Michael Shirley
Elgin Community College, IL

Instrumental in facilitating the project's progress were state liaisons who actively encouraged their colleagues to participate in the study. They were instrumental in achieving the high participation rate enjoyed by this study.

The staff of the NACUBO Financial Management Center devoted both energy and resources to the successful conduct of the study, particularly the data collection and analysis.

A debt of gratitude is owed to Norman Brandt, of NCES, who acted as a liaison and provided a great deal of effort and cooperation since the inception of this project. James F. Gollattscheck, Executive Vice President, AACJC, and Raymond Taylor, Executive Director, ACCT, are also acknowledged for their cooperation and support.

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CHAPTER 1
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings and Trend Data" chapter that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "Peer Group." These data are available in chapter 5 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus two special groups, one for institutions with less than 1,000 full-time-equivalent (FTE) students and one for institutions that are primarily vocational/technical. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 4.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios, and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statistics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with project staff regarding the usefulness of this report. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? How can the report be made more reliable? What reports were generated based on this document.

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 531 public community colleges in this study may not reflect the financial and operational patterns of their 252 sister institutions (counting systems of branch campuses as single institutions).* Care was taken to include institutions that are geographically representative, as well as representative of enrollment levels. However, because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to IPEDS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Moreover, comparing previous years' results with this year's results demonstrates the reliability of the results for those years. The median figures are similar for all the years after adjusting for inflation. The expansion of the sample allowed the study team to generate these statistics on an individual basis for the 531 participating institutions.

No great significance is attached to any changes that occurred from year to year for any of the statistics. First, the survey populations differed. Second, most changes are smaller than the confidence limits for the statistics.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

Treatment of Pell Grants

Pell Grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS (now IPEDS) finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been **excluded** from the above mentioned items and the corresponding totals. (Note that the figures published in the 1982-83 report do not have Pell Grants deducted; those figures were revised to reflect their exclusion and are available from NACUBO.)

Normalized Higher Education Price Index

The Higher Education Price Index (HEPI), used in several of the graphs that follow, has been normalized to 1986. A normalized index is one in which the user selects the base year. The deflator (index) in each year is then divided by the deflator of the base year. The resulting index should have a value of 1 in the base year. As used here, the normalized HEPI uses 1986 as the base year.

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

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* For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

The universe of public community colleges, as defined by AACJC, is comprised of approximately 783 institutions.

CHAPTER 2
FINDINGS AND TREND DATA

The following summary of important financial characteristics is based on the financial data section of the Integrated Postsecondary Education Data System (IPEDS), conducted by NCES, and a supplemental survey conducted by NACUBO. Analysis was performed by NACUBO.

The study sample of 531 institutions was not randomly selected but was derived from the total universe of public community and junior colleges and was dependent on their willingness to participate (see Exhibits 1 and 2). Limitations of the statistics were discussed in the previous chapter. It should be noted that any changes from year to year may be due to a changing population of colleges in the study.

Calculations. Pell Grants are excluded from both the revenue and expenditure bases. All revenue and expenditure figures exclude auxiliaries unless specifically noted. All dollar amounts are per credit full-time-equivalent (FTE) student unless otherwise noted.

Medians. Medians represent the number that will split the group of colleges in half for a given statistic; half the colleges will be above the median, while half will be below. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Constant Dollars. Current dollars are converted to constant dollars by using a normalized Higher Education Price Index (HEPI). A normalized index is one in which the user selects the base year. The deflator (index) in each year is then divided by the deflator of the base year. The resulting index should have a value of one in the base year. The base year selected for the following exhibits is FY1986 (i.e., HEPI 1986 = 100).

Exhibit 1: Peer Group Definitions

Group 1. Total credit and noncredit headcount enrollment less than 5,000.
Group 2. Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3. Total credit and noncredit headcount enrollment greater than 15,000.
Group 4. Total FTE enrollment less than 1,000. (A subset of Groups 1, 2, and 3.)
Group 5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.
FTE enrollment consists of full-time equivalents for full-time, part-time, and noncredit students. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. For FY 89-90, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall 1989) by 15.

Exhibit 2: Number of Participating Institutions

Year	Full Sample*	Group 1	Group 2	Group 3	Group 4	Group 5
1977-78	97	Experimental (included independents and branch campuses)				
1978-79	184	71	63	50	29	N/A
1979-80	403	180	132	91	91	58
1980-81	420	165	139	116	72	58
1981-82	442	157	151	134	73	83
1982-83	520	176	188	156	92	107
1983-84	560	216	192	152	107	110
1984-85	545	228	181	136	112	83
1985-86	506	199	171	136	88	84
1986-87	535	205	180	150	108	101
1987-88	559	199	214	146	103	111
1988-89	544	171	205	168	86	89
1989-90	531	166	192	173	75	89

*The universe of public community colleges is approximately 790 institutions.

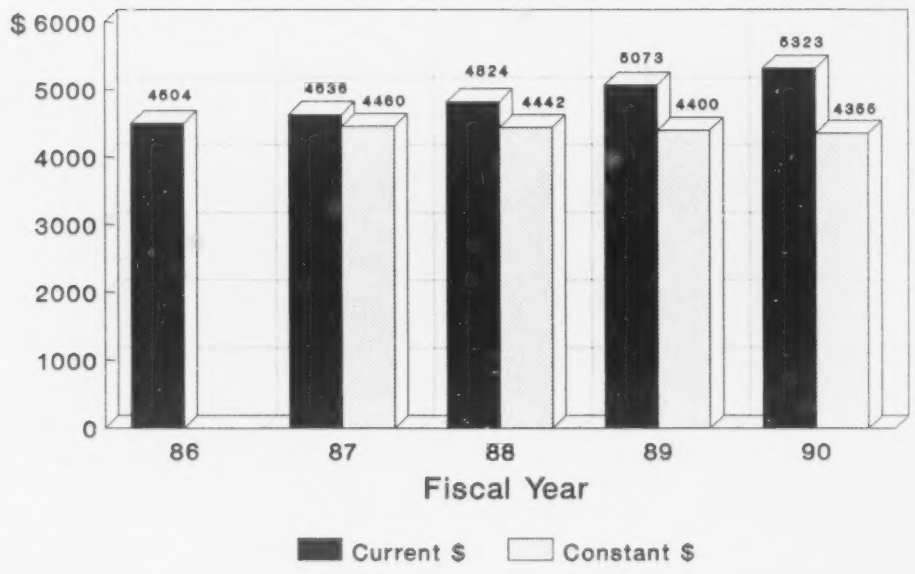
GENERAL FINDINGS

CONSTANT DOLLARS

For the third straight year, both total revenues and expenditures decreased slightly at public two-year colleges. Using a constant dollar base of 1986, both revenues and expenditures declined 1 percent compared to FY89 (see Exhibits 3 and 4). Revenues shifted downward from $4,400 in FY89 to $4,355 in FY90. Expenditures also decreased, from $4,240 to $4,196.

On a per-student basis, appropriations decreased by 1.5 percent, from $2,863 in FY89 to $2,821 in FY90. Conversely, tuition, which had increased by 6 percent in FY89, rose by 0.7 percent (from $842 to $848) (see Exhibit 5). Scholarships, including Pell Grants, grew by 2.3 percent, from $408 in FY89 to $417 in FY90. When Pell Grants were excluded, scholarships remained level at $74 for both FY89 and FY90 (see Exhibit 6).

Exhibit 3: Total Revenues (Excluding Auxiliaries) Per Credit FTE Student



Higher Education Price Index (1986=100)

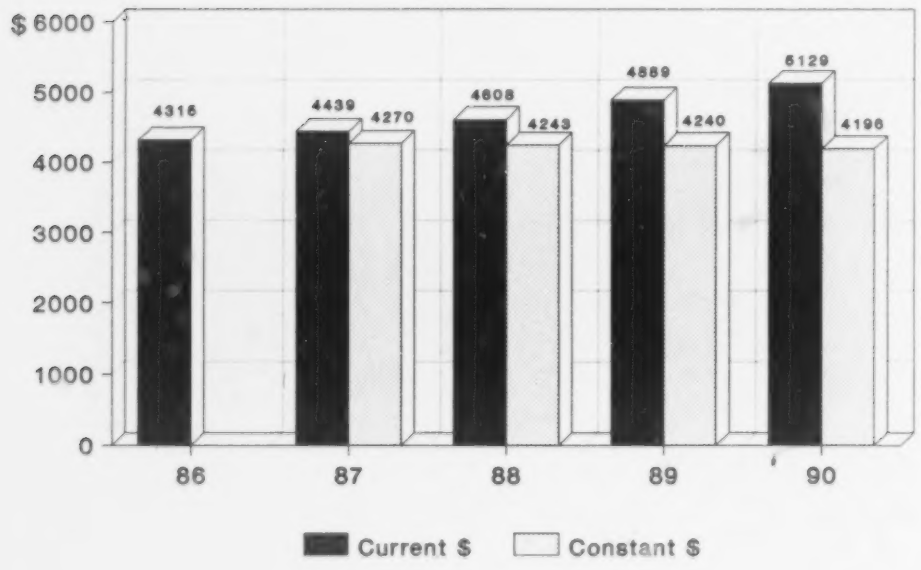
Academic expenditures per student increased by 1 percent in FY90 (from $2,480 in FY89 to $2,504 in FY90), while administrative expenditures dipped by almost 3 percent (from $1,550 to $1,506) (see Exhibit 7). Academic expenditures include instruction, research, public service, and academic support. Administrative expenditures include student services, institutional support, and plant operation and maintenance.

At community colleges, fixed costs may be greater in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs.

CURRENT DOLLARS

In current dollars, colleges with FTE enrollment of less than 1,000 and vocational/technical colleges--Groups 4 and 5--once again had the highest expenditures per student in current dollars in most categories. For the most part, these groups also received the highest revenues per student from most sources. Group 4's ranking may be a result of economies of scale, while Group 5's placement may be attributable to the prevalence of specialized programs that require more expensive equipment as well as smaller student-to-faculty ratios within the group. Groups 4 and 5 both had smaller student-to-faculty ratios of 14:1, while the national sample ratio was 18:1.

Exhibit 4: Total E&G Expenditures
Per Credit FTE Student



Higher Education Price Index (1986=100)

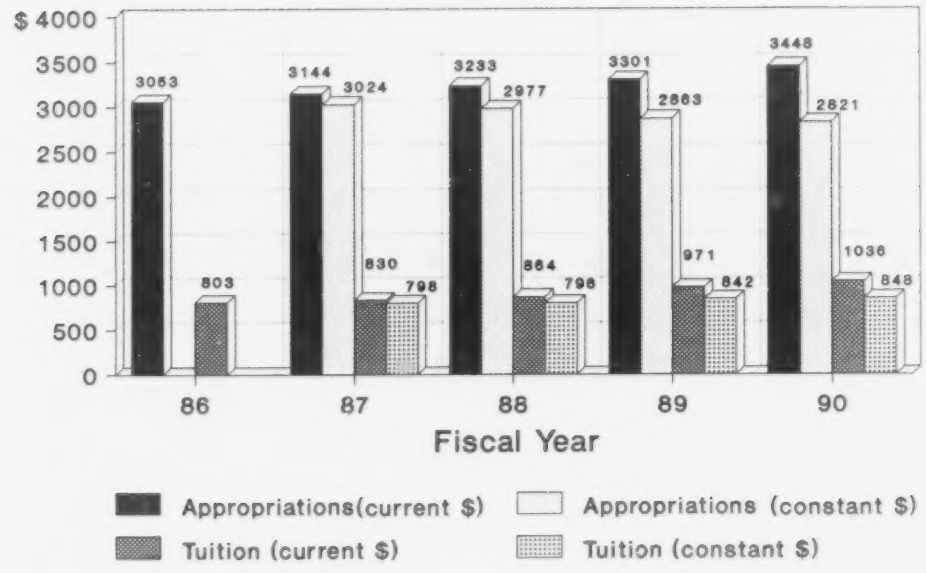
Utilities expenditures per square foot of building gross area remained highest at $1.29 for colleges with headcount enrollment of more than 15,000--Group 3 and lowest for Groups 1 and 4 ($0.95).

EXPENDITURES

The median college spent $5,129 per credit FTE student in FY90, up from $2,528 in FY78--an increase of 103 percent over this period. Expenditures per student increased by 5 percent from FY89 to FY90--from $4,889 to $5,129 (see Exhibit 4). Median expenditures at Group 4 colleges--$6,128--were 19 percent higher than those of the median college in the full sample. Vocational/technical colleges (Group 5) spent $5,748 per student, 12 percent more than expenditures for all institutions surveyed.

Academics. Academic expenditures accounted for approximately 60 percent of the budget. The median college spent $3,060 per student for academics in FY90 (see Exhibit 7).

Exhibit 5: Revenue Sources
Per Credit FTE Student



Higher Education Price Index (1986=100)

In the full sample of colleges, one-quarter devoted more than 65 percent of their budgets to academics, while another 25 percent allocated less than 57 percent. For the median college in the survey, about 80 percent of academic expenditures were for instruction and the remaining 20 percent were spent on academic support, including campus libraries.

Less than half a percent of expenditures were earmarked for public service.

Instruction. In FY90, expenditures for credit instruction were highest in Groups 4 and 5 ($2,456 and $2,803 respectively). For the full sample of colleges, the median was $2,282, up 4 percent from $2,190 in FY89. The median college dedicated almost 1 percent of its expenditure base to noncredit instruction.

Administration. Since the survey was established, half the colleges have spent more than one-third of their expenditure base on administration (see Exhibit 7). In FY90, the median college devoted 36 percent, or $1,841, of its expenditure base to administration, an increase of 3 percent from $1,787 in FY89.

One-fourth of the colleges spent less than 32 percent ($1,513) of their operating budgets on administration, while an equal number expended more than 41 percent ($2,312).

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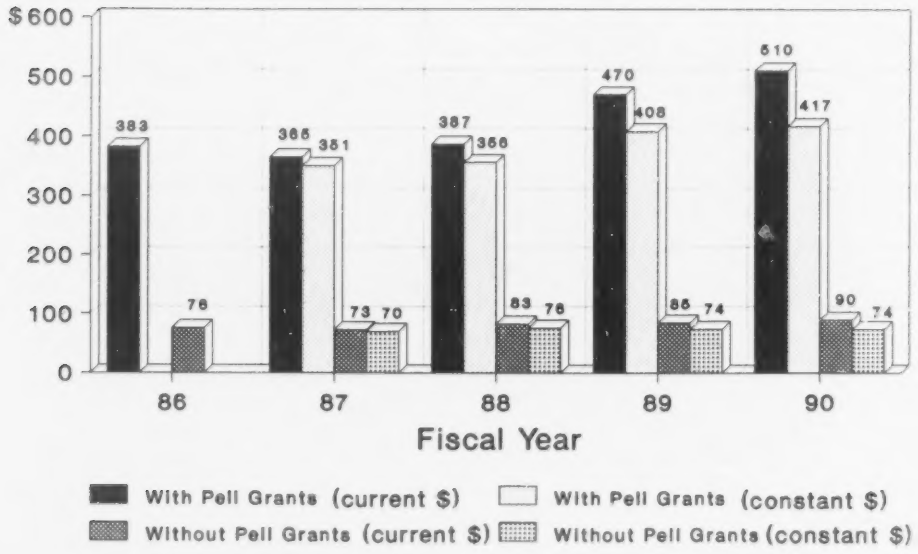
Exhibit 6: Scholarships Per Credit FTE Student



Higher Education Price Index (1986=100)

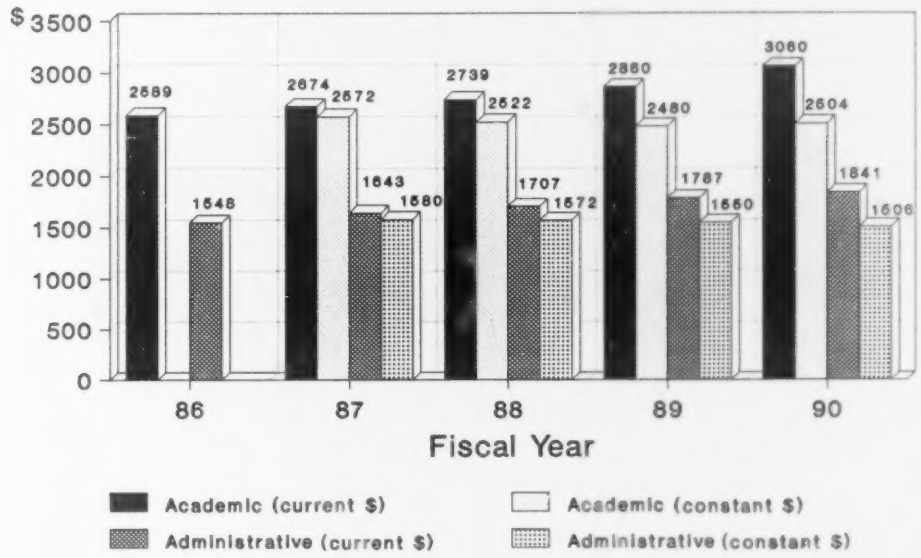
Student Services. Student services accounted for 9 percent of expenditures, or $477 per student, at the median college in FY90. Half the colleges spent between 7 and 11 percent of their budgets on student services.

Scholarships. Less than 2 percent of expenditures at the median institution in FY90 were dedicated to scholarships, excluding Pell Grants. The median expenditure of $90 per student represented a 6 percent increase over the FY89 expenditure of $85.

Utilities. Utilities expenditures ranged from 2 to 4 percent for one-half of the colleges. Utilities include electricity, gas, oil, coal, steam, water, and waste disposal.

The cost of utilities per square foot of building gross area was $1.13 at the median college in FY90 (see Exhibit 8). This represented a 2 percent increase from the previous year ($1.11). In FY90, plant operation and maintenance expenditures without utilities accounted for $2.87 per square foot of building gross area. This represents a 5 percent increase over the previous year ($2.74).

Exhibit 7: Academic and Adminstrative Expenditures Per Credit FTE Student



Higher Education Price Index (1986=100)

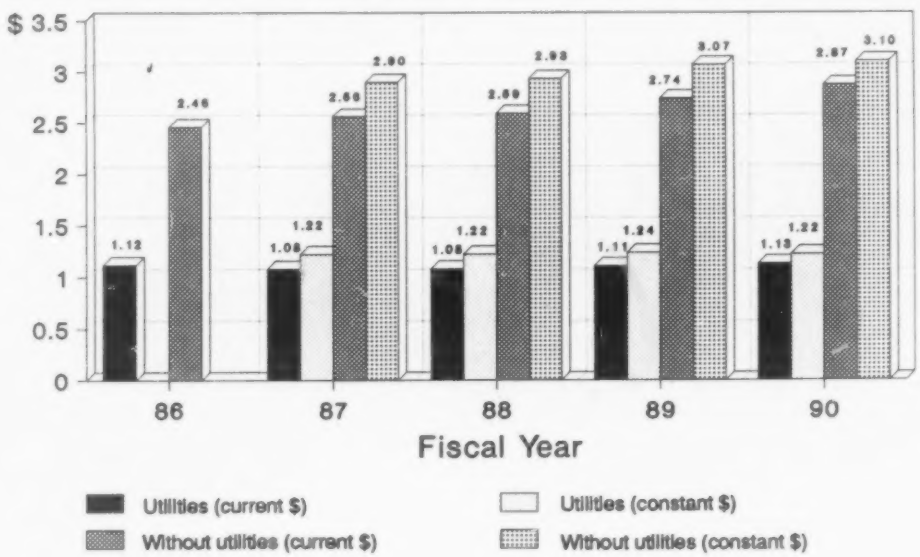
Computers. The median college spent 3 percent of its budget, or $142 per student, on computer-related expenditures in FY90 (see Exhibit 9). The median college spent $81 for administrative support per student and $53 for academic support per student in FY90.

Operating costs accounted for 77 percent of total computer-related expenditures at the median college. Computer-related expenditures include those that are decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (paid through either institutional or noninstitutional funds).

REVENUES

Mirroring expenditures, total revenues per student increased 102 percent during the past 13 years, from $2,635 in FY78 to $5,323 in FY90. Revenues rose 5 percent in FY90 compared to FY89 (see Exhibit 3). Although revenues are consistently higher than expenditures, it is improbable that colleges are operating at an overall surplus. The difference may reflect transfers to cover expenditures for plant maintenance and auxiliary enterprises.

Exhibit 8: Utilities Expenditures and Plant O&M Expenditures Without Utilities Per Square Foot of Building Gross Area



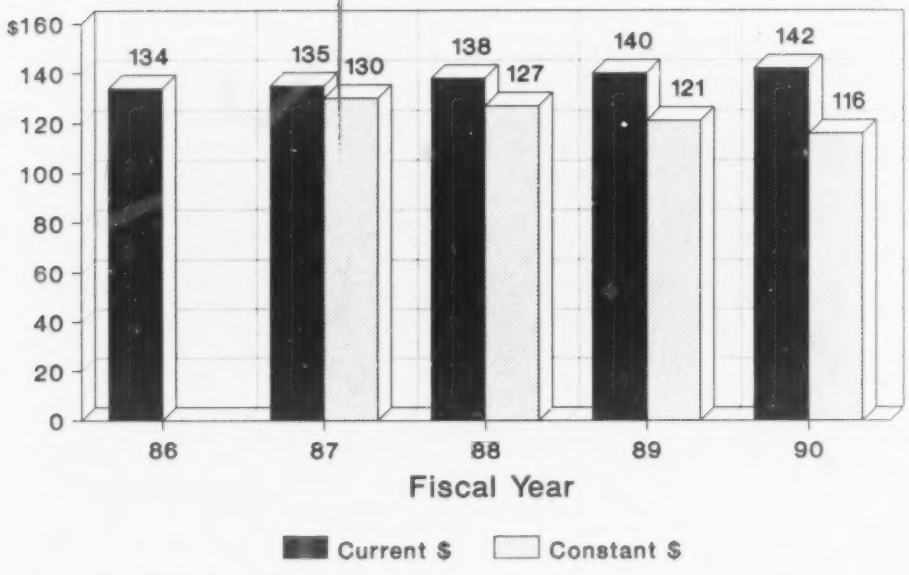
Utilities HEPI (1986=100)

Tuition. Students paid $1,036 in tuition and fees at the median college in FY90, a 7 percent increase from $971 in FY89 (see Exhibit 5). Credit tuition ranged from 12 to 25 percent of revenues for half the colleges and represented 18 percent of revenues at the median college. Students paid from $675 to $1,313 in credit tuition and fees at half the colleges.

Noncredit tuition amounted to $11 per noncredit headcount student at the median college in FY90, less than a half percent of total revenues. Tuition and fee revenues per noncredit headcount student ranged from $0 to $56 for half the colleges. This indicates several possibilities: a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Grants. The median college was awarded $436 per student in total gifts, grants, and contracts in FY90 compared to $402 in FY89--an increase of 8 percent. This revenue source has been rising steadily over the past couple of years. Half the colleges surveyed received between $227 and $708 per student in FY90.

Exhibit 9: Computer-Related Expenditures Per Credit FTE Student



Higher Education Price Index (1986=100)

Appropriations. The average student enjoyed the benefits of $3,448 in federal, state, and local appropriations at the median institution--a 4 percent increase from the FY89 median of $3,301. The amount received ranged from $2,781 to $4,381 per student at half the colleges. As a percent of total revenues, government appropriations ranged from 58 to 74 percent at half the colleges, with a median of 66 percent.

The median college garnered $3,416 per student in state and local appropriations in FY90. The appropriated amount ranged from $2,745 to $4,360 for half the colleges. Local appropriations varied from 0 to 26 percent of revenues at half the colleges, with a median of 10 percent. Local appropriations totaled $547 at the median college and ranged from $0 to $1,366 for half the colleges.

Revenue mix comparisons are difficult to make because states and localities finance their institutions in many ways. State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state; these variations limit comparisons. The lack of control most administrators have in setting tuition and appropriation levels also must be taken into consideration.

2

Exhibit 10: Credit Instructional FTE Faculty As a Percentage of Total FTE Staff

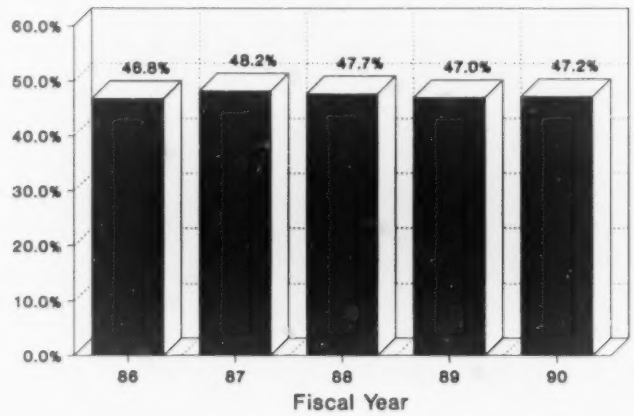
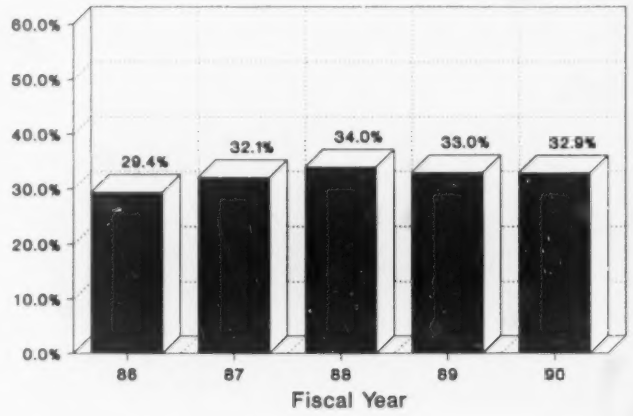


Exhibit 11: Percentage of Total Credit FTE Instruction Faculty That Is Part-Time



OTHER AREAS

Service Area. One in every 18 people in the median college's service area was served by the college in FY90. This indicator, which was similar in previous years, is the ratio of service area population to the estimated unduplicated student headcount.

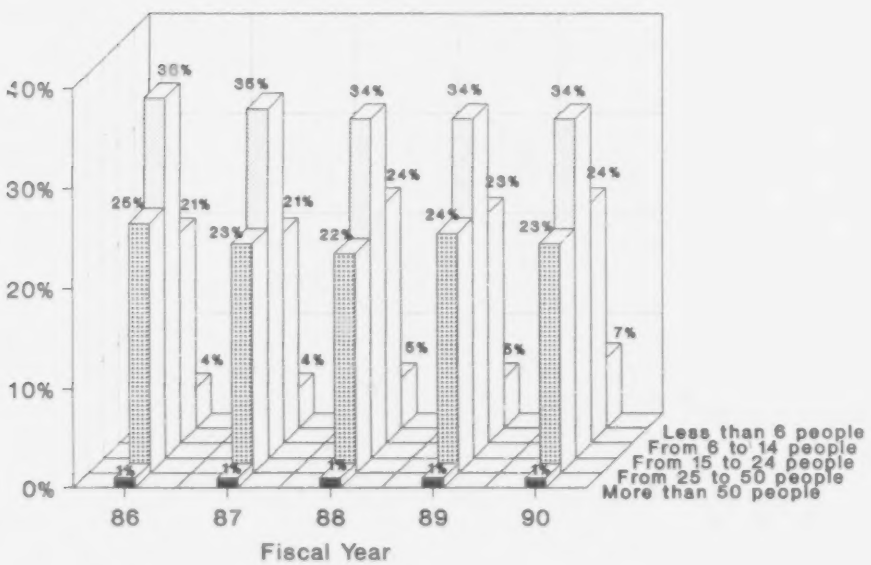
Staffing. The ratio of credit FTE students to credit FTE faculty at the median college increased slightly to 18:1 in FY90 after remaining at 17:1 in the four previous years. In FY90 credit instruction faculty accounted for 47 percent of all FTE staff (see Exhibit 10).

The proportion of credit instruction FTE faculty that is part-time was 33 percent at the median college in FY90 (see Exhibit 11). While this figure was fairly stable at 29 percent in previous years, it has increased in the past four years, ranging from 32 to 34 percent. Of all FTE staff, 25 percent were part-time in FY90.

A decrease in the staffing level of an individual college may be attributable to retrenchment or to more efficient use of staff. Careful year-to-year monitoring of the institution's staffing patterns may yield the most information for that college's administrators.

Class Size. Classes (including sections) offered for credit shifted downward in the 15-to-24 student size category--from 40% in FY79 to 34% in FY90 (see Exhibit 12). Another class size category appeared to accommodate the shift over this period: the 6-to-14 student size category increased from 14% in FY79 to 24% in FY90. Administrators may find such statistics useful when evaluating methods of delivering instruction.

Exhibit 12: Median Percentage of Classes (Including Sections) Offered for Credit As Distributed Among Size Categories



CHAPTER 3
WORKSHEETS FOR COMPARATIVE ANALYSIS

The statistics in this chapter are medians for the entire sample of 531 institutions, excluding unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half; half the colleges will be below this number and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below the sample median--even if the budget support for instruction is perfectly adequate.

Expenditures

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total E & G Expenditures	100.0% (531)	_____%	_____% ( )
Academic Expenditures	61.1 (531)	_____%	_____% ( )
Support Expenditures	36.2 (531)	_____%	_____% ( )
Scholarships and Fellowships	1.8 (531)	_____%	_____% ( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds. Pell Grants are excluded.

Note: Pell Grants were included in both the revenues and expenditures bases from FY 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been **excluded** from the above-mentioned items and the corresponding totals.

Expenditures per Credit FTE Student (in dollars)

Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$5129 (531)	$_____	$_____ ( )
$3060 (531)	$_____	$_____ ( )
$1841 (531)	$_____	$_____ ( )
$ 90 (531)	$_____	$_____ ( )

Expenditures per Credit Plus Noncredit FTE Student (in dollars)

Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$4526 (531)	$_____	$_____ ( )
$2689 (531)	$_____	$_____ ( )
$1640 (531)	$_____	$_____ ( )
$ 79 (531)	$_____	$_____ ( )

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 32-34), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Scholarship and Pell Grant funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

In comparing expenditures per student for scholarships, numbers of needy students could justify above-median expenditures.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Academic			
Instruction (and Research)	49.9% (531)	_____%	_____% ( )
Public Service	0.2 (531)	_____	_____( )
Academic Support	8.7 (531)	_____	_____( )
Support Services			
Student Services	9.1 (531)	_____%	_____% ( )
Institutional Support	15.3 (531)	_____	_____( )
Plant Operation and Maintenance	10.5 (531)	_____	_____( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with NACUBO and IPEDS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction (noncredit) line. Standard definitions are given in Appendix C.

Research expenditures have been included with instruction because fewer than 10% of the sample institutions reported research expenditures.

Scholarships and fellowships include both restricted and unrestricted funds and exclude Pell Grants.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to maintain the academic program. Alternately, a high plant

Expenditures per Credit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2456 (531)	$_____	$_____ ( )
12 (531)	_____	_____ ( )
426 (531)	_____	_____ ( )
477 (531)	_____	_____ ( )
759 (531)	_____	_____ ( )
545 (531)	_____	_____ ( )

Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2184 (531)	$_____	$_____ ( )
11 (531)	_____	_____ ( )
375 (531)	_____	_____ ( )
425 (531)	_____	_____ ( )
682 (531)	_____	_____ ( )
467 (531)	_____	_____ ( )

maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Credit Instruction	47.2% (530)	____%	____% ( )
Noncredit Instruction	0.8 (531)	____%	____% ( )
Utilities Expenditures	2.9 (515)	____%	____% ( )
Plant O & M without Utilities	7.4 (515)	____%	____% ( )
Utilities			
Building Gross Area (sq. ft.)	$1.13 (494)	$____	$____ ( )
Plant O & M Without Utilities			
Building Gross Area (sq. ft.)	$2.87 (494)	$____	$____ ( )
Plant O & M Without Utilities			
Building Replacement Value (est.)	$0.04 (409)	$____	$____ ( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities, per estimated building replacement value is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student.

Salary ratios show the proportion of institutional expenditures comprised of salaries and wages. The ratio of current fund salaries and wages includes salary expenditures for auxiliary enterprises. E&G is an abbreviation for Educational and General. MT is an abbreviation for Mandatory Transfers.

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2282 (530)	$_____	$_____ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 25*(472)	$_____ *	$_____ *( )
150 (515)	$_____	$_____ ( )	130 (515)	$_____	$_____ ( )
376 (515)	$_____	$_____ ( )	335 (515)	$_____	$_____ ( )

*No credit FTE students included in denominator; noncredit headcount enrollment used only.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$8206 (417)	$_____	$_____ ( )
Total Scholarships and Pell Grants Credit FTE Students	$ 510 (531)	$_____	$_____ ( )
Total E & G Salaries and Wages Total E & G Expenditures + MT	61% (509)	_____%	_____% ( )
Total Current Fund Salaries and Wages Total Current Fund Expenditures + MT	58% (386)	_____%	_____% ( )

These statistics are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space-to- student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Salary ratios are most useful when figures that show changes over time are examined. For individual institutions an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, and preventive maintenance plans could easily justify above-median expenditures.

Comparison among institutions on these ratios for a single year yields only an idea of the variety of budget structures. Some institutions depend more heavily on personnel; others have high nonpersonnel costs.

TABLE 4
COMPUTER-RELATED EXPENDITURES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Computer-Related Expenditures	2.8% (435)	_____%	_____% ( )
Administrative Support	1.6 (408)	_____	_____ ( )
Academic/Instructional Support	1.1 (408)	_____	_____ ( )

	Median Percentage of Computer-Related Expenditures by Type		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total Computer-Related Expenditures			
Operating Expenditures	77.2% (430)	_____%	_____% ( )
Development Expenditures	0.0 (423)	_____	_____ ( )
Capital Equipment Purchase (amortized over 5 years)	14.4 (428)	_____	_____ ( )
Capital Equipment Lease	0.0 (422)	_____	_____ ( )

How Computer Services Are Provided	Hardware		Software	
Purchased	331	67%	270	57%
Leased	11	2	23	5
Provided by a consortium				
o paid through institutional funds	17	4	24	5
o paid through noninstitutional funds	1	0	2	0
Combination or other	132	27	158	33
Total	492	100%	477	100%

Meaning and Explanations

All computer-related expenditures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, data processing, faculty compensation, and general instructional support are excluded. Computer-related expenditures include those expenditures decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (whether paid through institutional or noninstitutional funds). Total computer-related expenditures include those of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased and/or leased capital expenditures. Appendix B contains a copy of the questionnaire on computer-related expenditures.

Expenditures per Credit FTE Student (in dollars)			
Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$142	(435)	$_____	$_____ ( )
81	(408)	_____	_____ ( )
53	(408)	_____	_____ ( )

Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$127	(435)	$_____	$_____ ( )
71	(408)	_____	_____ ( )
47	(408)	_____	_____ ( )

Type of System

Large-scale system	113	23%
Minicomputer system	148	31
Microcomputer system	10	2
Combination or other	214	44
Total	485	100%

3

Operating expenditures include those for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget. Development expenditures include internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures include major expenditures for purchase of computer hardware amortized over five years. Lease expenditures include those for the lease of computer hardware.

Of the colleges that reported hardware to be provided by a combination of methods, the predominant combination was purchased and leased. The same was true of software. Half the colleges reported a combination of types of systems, the most common being large-scale and microcomputer systems.

Possible Interpretations

Computer expenditures may be compared as a rough guide, but internal management would do well to monitor trends in its own computer-related expenditure patterns. Operating expenditures that constitute the majority of total computer-related expenditures may reflect an effort to upgrade computer software or an attempt to provide a higher level of service.

Limitations

Some institutions had difficulty breaking down expenditures between administrative and academic support. Underreporting of computer-related expenditures by institutions with decentralized systems is probable, especially in regard to academic support. This is more likely to have occurred at medium and large institutions. Regarding development expenditures and purchase of capital equipment, the data reflect overreporting and underreporting. Of those that did not amortize, some included the total amount in the fiscal year reported while others also lumped expenditures in this category but for a fiscal year other than the one reported.

TABLE 5
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total Revenues (current funds, not including auxiliaries)	100.0% (531)	_____%	_____%( )
Tuition and Fees	19.7 (531)	_____	_____( )
Appropriations (all governments)	66.3 (531)	_____	_____( )
Gift, Grants, and Contracts (all sources)	8.2 (531)	_____	_____( )
Other Revenues (not auxiliaries)	3.0 (531)	_____	_____( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the IPEDS finance form for lines A-12, A-13, and A-15.

Appropriations (all governments) include federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) include restricted and unrestricted revenues from federal, state, local, and private sources. Pell Grants are excluded from federal grants and contracts.

Other revenues include unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the IPEDS finance form for lines A-10, A-11, and A-14.

Pell Grants

Pell Grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS (now IPEDS) finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been **excluded** from the above-mentioned items and the corresponding totals.

Revenues per Credit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$5323 (531)	$_____	$_____ ( )
1036 (531)	_____	_____ ( )
3448 (531)	_____	_____ ( )
436 (531)	_____	_____ ( )
168 (531)	_____	_____ ( )

Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$4714 (531)	$_____	$_____ ( )
927 (531)	_____	_____ ( )
3049 (531)	_____	_____ ( )
370 (531)	_____	_____ ( )
152 (531)	_____	_____ ( )

3

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home-state revenue analyses.

The large range of financing strategies makes median and quartiles of dubious statistical value.

TABLE 6
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Tuition and Fees			
Tuition and Fees for Credit	17.9%(531)	____%	____%(__)
Tuition and Fees for Noncredit	0.5 (531)	_____	_____(__)
Appropriations			
Federal	0.0 (531)	_____	_____(__)
State	53.3 (531)	_____	_____(__)
Local	10.1 (531)	_____	_____(__)
Gift, Grants, and Contracts			
Federal	3.0 (531)	_____	_____(__)
State and Local	2.5 (531)	_____	_____(__)
Private	0.3 (531)	_____	_____(__)

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

Federal grants and contracts exclude Pell Grants.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 7 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$ 974 (531)	$_____	$_____ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 11* (472)	$_____ *	$_____ *( )
0 (531)	_____	_____ ( )	0 (531)	_____	_____ ( )
2583 (531)	_____	_____ ( )	2304 (531)	_____	_____ ( )
547 (531)	_____	_____ ( )	412 (531)	_____	_____ ( )
155 (531)	_____	_____ ( )	130 (531)	_____	_____ ( )
141 (531)	_____	_____ ( )	114 (531)	_____	_____ ( )
17 (531)	_____	_____ ( )	13 (531)	_____	_____ ( )

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

3

Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student are more useful when data for a number of previous years are also examined.

TABLE 7
SPECIAL CATEGORIES OF REVENUES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
State and Local Appropriations (combined)	65.8%(531)	_____%	_____%( )
Total Appropriations / Unduplicated Student Headcount	$770 (392)	$_____	$_____( )
Service Area Population / Unduplicated Student Headcount	17.5 (392)	_____	_____( )

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see Appendix B). In the first five years of this report, where no response was given to unduplicated headcount in the survey, the sum of the noncredit FTE enrollment multiplied by 20, the credit part-time FTE enrollment multiplied by 3, and the full-time FTE enrollment was used as a proxy for unduplicated headcount. This approximation was discontinued in subsequent years. It does not appear to have affected this ratio.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see Appendix B). The same approximation for unduplicated headcount, as defined above, was also discontinued in reports for the past several years. This change in calculation may have affected this figure or this ratio may have lowered as institutions become increasingly aware of "market penetration."

Revenues per Credit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$3416 (531)	$_____	$_____ ( )

Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$3034 (531)	$_____	$_____ ( )

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being below the median may indicate good reception of the institution's programs within the community. The statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

Course Enrollment Distributions, Salaries, and Staff Ratios

TABLE 8
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Class Size			
More than 50 students	1% (402)	____%	____%(__)
From 25 to 50 students	23 (402)	____	____(__)
From 15 to 24 students	34 (402)	____	____(__)
From 6 to 14 students	24 (402)	____	____(__)
Less than 6 students	7 (402)	____	____(__)

Meaning and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no colleges with all classes this large.) The median split this distribution in half, such that half the colleges had more than 1% of their classes with more than 50 students. Because each median is calculated separately, a different college may be at the median for each class size. This results in the sum of the proportion not adding to 100%.

Possible Interpretations

Institutions that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. The large amount of variation that exists makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist; however, the median proportions have not differed significantly from year to year.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
1%	(356)	_____%	____%( )
8	(356)	_____	_____( )
26	(356)	_____	_____( )
39	(356)	_____	_____( )
4	(356)	_____	_____( )

TABLE 9
STAFF RATIOS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Instruction			
Credit Instruction Faculty	47.2%(413)	____%	____%(____)
Noncredit Instruction Faculty	1.8 (413)	____	____(____)
All Other Staff (instruction, nonfaculty)	2.4 (413)	____	____(____)
Public Service Staff	0.2 (413)	____	____(____)
Academic Support Staff	8.5 (413)	____	____(____)
Student Services Staff	9.4 (413)	____	____(____)
Institutional Support Staff	13.2 (413)	____	____(____)
Plant O & M Staff	8.9 (413)	____	____(____)
Total	100.0 (531)	____	____(____)
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	77.6 (352)	____	____(____)
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.9 (416)	____	____(____)

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY		
Instruction			
Credit Instruction Faculty	32.9%(422)	____%	____%(____)
Noncredit Instruction Faculty	80.0 (407)	____	____(____)
All Other Staff (instruction, nonfaculty)	0.0 (415)	____	____(____)
Public Service Staff	0.0 (412)	____	____(____)
Academic Support Staff	5.3 (413)	____	____(____)
Student Services Staff	6.1 (414)	____	____(____)
Institutional Support Staff	4.8 (414)	____	____(____)
Plant O & M Staff	4.0 (413)	____	____(____)
Total	24.7 (401)	____	____(____)

Total FTE Student (credit & noncredit) per FTE Staff			Unduplicated Student Headcount (credit & noncredit) per FTE Staff		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
18*(416)	*	*( )	N/A	N/A	N/A
N/A	N/A	N/A	341**(347)	**	**( )
441 (416)		( )	1814 (347)		( )
4390 (416)		( )	26028 (347)		( )
109 (416)		( )	415 (347)		( )
101 (416)		( )	385 (347)		( )
71 (416)		( )	282 (347)		( )
105 (416)		( )	401 (347)		( )
9 (416)		( )	36 (347)		( )

3

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide a meaningful statistic.

Meaning and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in four ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year), and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Where no response was given to unduplicated headcount in the survey, no proxy was used in this year's and previous years' reports. This differs from the first five years of this report.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

The increase in the ratio of unduplicated headcount to total FTE nonfaculty staff may be attributable to the method of calculation (i.e., dropping the proxy for unduplicated headcount), which may have deflated headcount in previous years, or may be an actual decrease in staffing levels, possibly attributable to retrenchment or to more efficient use of staff.

An institution may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There is probably considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class-hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

CHAPTER 4
QUARTILES FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values to find the quartiles and median. N varies with each statistic.

IMPORTANT NOTE

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartiles proportions will generally be less than 100%, while the sum of the third quartiles proportions will tend to exceed 100%.

Full Sample

TABLE 10
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0 %	100.0 %	100.0 %	531	$4,331	$5,129	$6,116	531	$3,797	$4,526	$5,309	531
Academic Expenditures	56.8	61.1	65.3	531	2,576	3,060	3,719	531	2,279	2,689	3,199	531
Support Expenditures	32.3	36.2	40.6	531	1,513	1,841	2,312	531	1,323	1,640	2,034	531
Scholarships and Fellowships	0.7	1.8	3.2	531	38	90	168	531	31	79	151	531
Academic												
Instruction (and Research)	44.5	49.9	55.1	531	2,103	2,456	3,070	531	1,860	2,184	2,610	531
Public Service	0.0	0.2	1.8	531	0	12	90	531	0	11	80	531
Academic Support	6.0	8.7	11.4	531	295	426	583	531	256	375	509	531
Support Services												
Student Services	7.5	9.1	11.4	531	368	477	621	531	317	425	554	531
Institutional Support	12.5	15.3	18.6	531	594	759	1,068	531	512	682	927	531
Plant Operation & Maintenance	8.7	10.5	12.5	531	414	545	694	531	366	467	597	531
Credit Instruction	41.6	47.2	52.1	530	1,955	2,282	2,830	530	–	–	–	–
Noncredit Instruction	0.0	0.8	3.6	531	–	–	–	–	0 *	25 *	96 *	472
Utilities Expenditures	2.3	2.9	3.7	515	109	150	203	515	95	130	177	515
Plant O & M without Utilities	6.0	7.4	9.2	515	288	376	503	515	251	335	438	515
Computer-Related Expenditures	2.0	2.8	4.1	435	95	142	224	435	81	127	196	435
Administrative Support	1.0	1.6	2.4	408	51	81	129	408	44	71	111	408
Academic Support	0.5	1.1	2.0	408	24	53	112	408	20	47	101	408
Utilities Divided by Building Gross Area (square feet)	$0.87	$1.13	$1.46	494								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.16	$2.87	$3.87	494								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	409								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	57 %	61 %	65 %	509								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,938	$8,206	$11,155	417
Total Scholarships & Pell Grants Divided by Credit FTE Students	$326	$510	$775	531
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	54 %	58 %	62 %	386

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	60.4 %	77.2 %	92.3 %	430
Development Expenditures	0.0	0.0	5.6	423
Capital Equipment Purchase (amortized over 5 years)	0.0	14.4	28.5	428
Capital Equipment Lease	0.0	0.0	0.0	422

How Computer Services Are Provided	Hardware		Software	
Purchased	331	67.3 %	270	56.6 %
Leased	11	2.2	23	4.8
Provided by a consortium				
paid through institutional funds	17	3.5	24	5.0
paid through noninst. funds	1	0.2	2	0.4
Combination or other	132	26.8	158	33.1
Total	492	100.0 %	477	100.0 %

Full Sample

TABLE 11
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0 %	100.0 %	100.0 %	531	$4,502	$5,323	$6,313	531	$3,930	$4,714	$5,617	531
Tuition and Fees	13.4	19.7	26.3	531	731	1,036	1,390	531	664	927	1,220	531
Appropriations (all governments)	58.3	66.3	74.3	531	2,781	3,448	4,381	531	2,523	3,049	3,682	531
Gifts, Grants, and Contracts (all sources)	4.6	8.2	12.7	531	227	436	708	531	192	370	624	531
Other Revenues (not auxiliaries)	1.5	3.0	5.4	531	80	168	301	531	66	152	279	531
Tuition and Fees												
Tuition and Fees for Credit	11.9	17.9	24.7	531	675	974	1,313	531	–	–	–	–
Tuition and Fees for Noncredit	0.0	0.5	1.8	531	–	–	–	–	0 *	11 *	56 *	472
Appropriations												
Federal	0.0	0.0	0.1	531	0	0	4	531	0	0	2	531
State	34.1	53.3	65.4	531	1,869	2,583	3,368	531	1,637	2,304	2,919	531
Local	0.0	10.1	25.6	531	0	547	1,366	531	0	412	1,181	531
Gifts, Grants, and Contracts												
Federal	1.3	3.0	6.2	531	62	155	361	531	55	130	321	531
State and Local	0.6	2.5	5.6	531	30	141	307	531	26	114	267	531
Private	0.0	0.3	1.2	531	0	17	60	531	0	13	52	531
State and Local Appropriations (combined)	57.8	65.8	73.0	531	2,745	3,416	4,360	531	2,516	3,034	3,670	531

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$571	$770	$1,086	392
Service-Area Population / Unduplicated Student Headcount	10.0	17.5	34.8	392

Full Sample

TABLE 12
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	39.8 %	47.2 %	53.4 %	413	14 *	18 *	22 *	416	–	–	–	–
Noncredit Instruction Faculty	0.0	1.8	6.1	413	–	–	–	–	96 **	341 **	2,906 **	347
All Other Staff (instruction, nonfaculty)	0.0	2.4	7.3	413	127	441	***	416	521	1,814	***	347
Public Service Staff	0.0	0.2	1.8	413	570	4,390	***	416	1,992	26,028	***	347
Academic Support Staff	5.3	8.5	12.3	413	73	109	178	416	275	415	684	347
Student Services Staff	7.4	9.4	11.6	413	74	101	134	416	262	385	583	347
Institutional Support Staff	9.5	13.2	16.6	413	52	71	103	416	177	282	427	347
Plant O & M Support Staff	6.5	8.9	11.5	413	77	105	152	416	274	401	666	347
Total	100.0	100.0	100.0	531	8	9	11	416	26	36	49	347

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	20.3 %	32.9 %	44.9 %	422
Noncredit Instruction Faculty	0.0	80.0	100.0	407
All Other Staff (instruction, nonfaculty)	0.0	0.0	14.3	415
Public Service Staff	0.0	0.0	10.8	412
Academic Support Staff	0.0	5.3	16.7	413
Student Services Staff	0.0	6.1	16.0	414
Institutional Support Staff	0.0	4.8	12.5	414
Plant O & M Support Staff	0.0	4.0	13.5	413
Total	16.0	24.7	34.3	401

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)				
Total FTE Staff (nonfaculty)	54.0	77.6	105.0	352
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)				
Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.2	416

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
	0 %	1 %	2 %	402	0 %	1 %	2 %	356
More than 50 students	13	23	35	402	0	8	15	356
From 25 to 50 students	26	34	45	402	15	26	41	356
From 15 to 24 students	14	24	34	402	15	39	52	356
From 6 to 14 students	1	7	15	402	0	4	15	356
Less than 6 students								

CHAPTER 5
MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE AND BY VOCATIONAL/TECHNICAL DESIGNATION

This chapter shows medians and quartiles for peer groups classified as follows:

Group 1: Total credit and noncredit headcount enrollment less than 5,000 (166 institutions).

Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000 (192 institutions).

Group 3: Total credit and noncredit headcount enrollment greater than 15,000 (173 institutions).

Group 4: Total FTE enrollment less than 1,000 (75 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Group 5: Primarily vocational/technical institutions of all sizes (89 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

FTE enrollment consists of full-time equivalents for full-time, part-time and noncredit students. For institutions without more precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. From FY85 forward, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall) by 15.

Group 1

TABLE 13
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0 %	100.0 %	100.0 %	165	$4,348	$5,286	$6,130	165	$4,191	$4,906	$5,816	165
Academic Expenditures	53.4	58.6	63.5	165	2,493	3,011	3,693	165	2,341	2,815	3,363	165
Support Expenditures	33.8	38.1	43.2	165	1,565	2,068	2,475	165	1,500	1,886	2,323	165
Scholarships and Fellowships	1.3	2.4	4.6	165	66	119	219	165	59	111	211	165
Academic												
Instruction (and Research)	42.0	47.7	52.9	165	2,057	2,388	3,065	165	1,883	2,268	2,788	165
Public Service	0.0	0.2	2.0	165	0	9	113	165	0	8	104	165
Academic Support	5.9	8.3	11.0	165	291	414	597	165	262	400	523	165
Support Services												
Student Services	8.0	9.5	12.5	165	405	531	696	165	366	492	685	165
Institutional Support	12.9	16.5	19.3	165	621	877	1,158	165	604	822	1,068	165
Plant Operation & Maintenance	8.3	10.2	12.9	165	408	561	725	165	373	512	659	165
Credit Instruction	41.1	45.4	51.6	165	2,000	2,287	2,856	165	–	–	–	–
Noncredit Instruction	0.0	0.0	1.0	165	–	–	–	–	0 *	0 *	39 *	141
Utilities Expenditures	2.3	3.1	4.0	156	117	164	215	156	106	153	198	156
Plant O & M without Utilities	5.8	7.1	9.5	156	283	406	522	156	259	370	496	156
Computer-Related Expenditures	1.6	2.8	4.3	122	79	137	231	122	72	126	217	122
Administrative Support	0.7	1.4	2.2	118	34	70	123	118	30	59	114	118
Academic Support	0.5	1.0	2.1	118	26	51	112	118	24	48	111	118
Utilities Divided by Building Gross Area (square feet)	$0.75	$0.95	$1.23	152								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.67	$2.35	$3.34	152								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	119								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	55 %	59 %	63 %	159								
Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)					$6,853	$9,530	$15,535	124				
Total Scholarships & Pell Grants Divided by Credit FTE Students					$519	$738	$944	165				
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT					52 %	56 %	61 %	110				

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	50.3 %	75.1 %	97.2 %	120
Development Expenditures	0.0	0.0	1.6	117
Capital Equipment Purchase (amortized over 5 years)	0.0	15.5	37.1	120
Capital Equipment Lease	0.0	0.0	0.0	117

How Computer Services Are Provided	Hardware		Software	
Purchased	331	67.3 %	270	56.6 %
Leased	11	2.2	23	4.8
Provided by a consortium				
paid through institutional funds	17	3.5	24	5.0
paid through noninst. funds	1	0.2	2	0.4
Combination or other	132	26.8	158	33.1
Total	492	100.0 %	477	100.0 %

Group 1

TABLE 14
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0 %	100.0 %	100.0 %	165	$4,637	$5,391	$6,464	165	$4,253	$5,005	$6,031	165
Tuition and Fees	13.8	19.4	24.8	165	730	992	1,348	165	693	932	1,274	165
Appropriations (all governments)	57.6	64.9	72.4	165	2,835	3,433	4,267	165	2,702	3,233	4,027	165
Gifts, Grants, and Contracts (all sources)	4.9	9.5	14.7	165	244	531	864	165	222	496	799	165
Other Revenues (not auxiliaries)	1.3	2.8	5.7	165	73	159	318	165	67	152	311	165
Tuition and Fees												
Tuition and Fees for Credit	12.7	18.3	24.1	165	701	951	1,305	165	–	–	–	–
Tuition and Fees for Noncredit	0.0	0.0	0.9	165	–	–	–	–	0 *	0 *	45 *	141
Appropriations												
Federal	0.0	0.0	0.3	165	0	0	16	165	0	0	14	165
State	42.1	59.0	66.3	165	2,012	2,995	3,920	165	1,880	2,853	3,466	165
Local	0.0	0.0	13.5	165	0	0	769	165	0	0	704	165
Gifts, Grants, and Contracts												
Federal	1.4	3.6	8.7	165	68	216	447	165	59	212	429	165
State and Local	0.5	2.3	5.7	165	24	154	313	165	24	123	288	165
Private	0.0	0.2	1.2	165	0	8	59	165	0	8	55	165
State and Local Appropriations (combined)	57.1	64.3	71.4	165	2,774	3,377	4,251	165	2,670	3,179	3,904	165

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$879	$1,368	$2,065	99
Service-Area Population / Unduplicated Student Headcount	20.5	37.5	77.0	99

Group 1

TABLE 15
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	43.3 %	49.3 %	54.9 %	129	14 *	17 *	21 *	131	--	--	--	--
Noncredit Instruction Faculty	0.0	0.0	3.2	129	--	--	--	--	0 **	81 **	1,362 **	93
All Other Staff (instruction, nonfaculty)	0.0	0.0	6.4	129	136	***	***	131	360	***	***	93
Public Service Staff	0.0	0.5	2.0	129	385	1,825	***	131	1,001	4,953	***	93
Academic Support Staff	5.1	7.7	11.3	129	78	109	186	131	192	303	425	93
Student Services Staff	7.6	9.8	11.9	129	64	90	123	131	146	241	309	93
Institutional Support Staff	10.2	14.5	17.7	129	49	61	83	131	103	165	234	93
Plant O & M Support Staff	7.1	9.2	12.0	129	70	97	135	131	161	248	344	93
Total	100.0	100.0	100.0	165	7	9	11	131	16	23	30	93

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	15.4 %	30.4 %	44.6 %	134
Noncredit Instruction Faculty	0.0	0.0	100.0	130
All Other Staff (instruction, nonfaculty)	0.0	0.0	7.7	131
Public Service Staff	0.0	0.0	20.0	130
Academic Support Staff	0.0	0.0	11.1	131
Student Services Staff	0.0	3.8	12.0	131
Institutional Support Staff	0.0	2.7	11.1	131
Plant O & M Support Staff	0.0	3.1	14.3	131
Total	12.3	23.0	32.1	128

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)				
	30.7	49.4	64.7	95

Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)				
	0.7	0.9	1.2	131

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
	0 %	0 %	1 %	119	0 %	0 %	1 %	106
More than 50 students								
From 25 to 50 students	9	19	30	119	0	0	12	106
From 15 to 24 students	25	33	50	119	0	16	40	106
From 6 to 14 students	14	25	39	119	0	35	53	106
Less than 6 students	1	5	14	119	0	0	10	106

Group 2

TABLE 16
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0 %	100.0 %	100.0 %	193	$4,124	$4,901	$5,995	193	$3,707	$4,404	$5,120	193
Academic Expenditures	57.4	62.0	65.7	193	2,574	3,004	3,636	193	2,295	2,646	3,165	193
Support Expenditures	32.3	35.3	39.8	193	1,407	1,787	2,213	193	1,255	1,603	1,937	193
Scholarships and Fellowships	0.7	1.7	3.2	193	37	83	154	193	29	73	145	193
Academic												
Instruction (and Research)	44.8	50.4	55.0	193	2,125	2,454	2,928	193	1,857	2,161	2,512	193
Public Service	0.0	0.3	1.8	193	0	14	87	193	0	12	76	193
Academic Support	6.2	9.3	11.7	193	289	445	589	193	266	380	537	193
Support Services												
Student Services	7.4	9.0	11.0	193	329	456	589	193	288	394	532	193
Institutional Support	11.9	15.0	18.5	193	544	721	1,021	193	482	667	823	193
Plant Operation & Maintenance	9.0	10.7	12.9	193	399	545	711	193	343	460	609	193
Credit Instruction	40.5	47.5	52.3	193	1,952	2,266	2,618	193	–	–	–	–
Noncredit Instruction	0.0	1.0	3.9	193	–	–	–	–	0 *	35 *	118 *	174
Utilities Expenditures	2.4	3.0	3.7	187	106	151	204	187	95	133	175	187
Plant O & M without Utilities	6.2	7.6	9.7	187	276	370	507	187	239	317	444	187
Computer-Related Expenditures	2.0	2.7	3.6	157	86	134	206	157	78	126	173	157
Administrative Support	1.0	1.6	2.2	145	51	76	126	145	43	64	110	145
Academic Support	0.4	1.1	1.9	145	20	54	116	145	18	44	99	145
Utilities Divided by Building Gross Area (square feet)	$0.90	$1.14	$1.48	178								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.33	$2.93	$3.78	178								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	145								
Total E&G Salaries & Wages Divided by Total E&G Expenditures ÷ MT	58 %	62 %	66 %	186								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$6,191	$8,186	$11,096	147
Total Scholarships & Pell Grants Divided by Credit FTE Students	$298	$470	$719	193
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses ÷ MT	54 %	58 %	63 %	148

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	63.6 %	80.0 %	94.9 %	157
Development Expenditures	0.0	0.0	0.0	152
Capital Equipment Purchase (amortized over 5 years)	0.0	15.2	26.9	154
Capital Equipment Lease	0.0	0.0	0.0	152

How Computer Services Are Provided	Hardware		Software	
Purchased	331	67.3 %	270	56.6 %
Leased	11	2.2	23	4.8
Provided by a consortium				
paid through institutional funds	17	3.5	24	5.0
paid through noninst. funds	1	0.2	2	0.4
Combination or other	132	26.8	158	33.1
Total	492	100.0 %	477	100.0 %

Group 2

TABLE 17
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0 %	100.0 %	100.0 %	193	$4,293	$5,219	$6,241	193	$3,792	$4,674	$5,437	193
Tuition and Fees	12.1	19.5	27.5	193	699	981	1,330	193	620	876	1,175	193
Appropriations (all governments)	58.3	66.8	75.7	193	2,586	3,417	4,403	193	2,492	3,033	3,661	193
Gifts, Grants, and Contracts (all sources)	4.7	7.9	12.3	193	234	437	697	193	195	369	594	193
Other Revenues (not auxiliaries)	1.3	2.9	5.2	193	68	155	260	193	58	140	253	193
Tuition and Fees												
Tuition and Fees for Credit	10.9	17.6	25.8	193	624	876	1,266	193	–	–	–	–
Tuition and Fees for Noncredit	0.0	0.6	1.6	193	–	–	–	–	0 *	13 *	60 *	176
Appropriations												
Federal	0.0	0.0	0.0	193	0	0	0	193	0	0	0	193
State	37.0	54.2	65.9	193	1,994	2,598	3,334	193	1,777	2,392	2,791	193
Local	0.0	10.8	24.3	193	0	584	1,186	193	0	468	1,077	193
Gifts, Grants, and Contracts												
Federal	1.3	2.8	5.4	193	62	138	314	193	57	118	264	193
State and Local	0.8	2.7	5.6	193	41	136	340	193	35	116	278	193
Private	0.0	0.6	1.3	193	0	28	75	193	0	25	63	193
State and Local Appropriations (combined)	57.9	66.2	75.6	193	2,585	3,409	4,386	193	2,483	3,032	3,646	193

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$611	$770	$1,026	148
Service-Area Population / Unduplicated Student Headcount	9.7	17.7	31.5	148

Group 2

TABLE 18
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	39.1 %	46.8 %	52.3 %	148	14 *	18 *	22 *	149	–	–	–	–
Noncredit Instruction Faculty	0.0	2.2	8.0	148	–	–	–	–	121 **	333 **	2,676 **	129
All Other Staff (instruction, nonfaculty)	0.0	2.4	6.9	148	160	463	***	149	653	1,926	***	129
Public Service Staff	0.0	0.0	1.8	148	618	***	***	149	1,746	***	***	129
Academic Support Staff	5.7	9.2	12.6	148	67	104	177	149	270	394	634	129
Student Services Staff	7.3	9.3	11.4	148	77	103	137	149	297	392	562	129
Institutional Support Staff	9.3	12.7	16.9	148	52	76	107	149	204	282	387	129
Plant O & M Support Staff	6.7	8.7	11.4	148	77	106	156	149	289	404	643	129
Total	100.0	100.0	100.0	193	8	9	12	149	27	35	47	129

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	21.6 %	31.1 %	44.1 %	148
Noncredit Instruction Faculty	0.0	89.1	100.0	145
All Other Staff (instruction, nonfaculty)	0.0	0.0	12.8	147
Public Service Staff	0.0	0.0	2.0	147
Academic Support Staff	0.0	5.4	15.4	147
Student Services Staff	0.0	5.0	14.6	147
Institutional Support Staff	0.0	4.1	11.1	147
Plant O & M Support Staff	0.0	3.6	11.1	147
Total	16.3	24.3	33.7	144

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

	First Quartile	Median	Third Quartile	N
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	53.9	78.8	103.5	129
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.1	149

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
More than 50 students	0 %	1 %	2 %	149	0 %	1 %	3 %	130
From 25 to 50 students	13	21	36	149	3	9	16	130
From 15 to 24 students	25	34	45	149	18	27	42	130
From 6 to 14 students	12	25	34	149	20	40	55	130
Less than 6 students	0	7	17	149	0	3	13	130

Group 3

TABLE 19
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0 %	100.0 %	100.0 %	173	$4,415	$5,085	$6,201	173	$3,693	$4,318	$5,004	173
Academic Expenditures	59.0	62.6	66.9	173	2,630	3,195	3,902	173	2,224	2,629	3,130	173
Support Expenditures	31.4	35.8	39.0	173	1,532	1,806	2,195	173	1,285	1,529	1,852	173
Scholarships and Fellowships	0.5	1.4	2.5	173	22	66	132	173	20	55	112	173
Academic												
Instruction (and Research)	47.0	51.4	56.8	173	2,175	2,561	3,195	173	1,862	2,137	2,660	173
Public Service	0.0	0.3	1.7	173	0	12	85	173	0	11	71	173
Academic Support	5.9	8.7	11.2	173	304	414	577	173	226	345	469	173
Support Services												
Student Services	7.4	9.0	11.0	173	371	467	575	173	306	384	506	173
Institutional Support	12.0	14.9	18.1	173	600	730	1,054	173	509	624	842	173
Plant Operation & Maintenance	8.8	10.4	12.0	173	426	536	654	173	367	445	546	173
Credit Instruction	43.5	47.9	52.8	172	1,936	2,323	2,938	172	–	–	–	–
Noncredit Instruction	0.1	2.2	6.7	173	–	–	–	–	0 *	50 *	101 *	157
Utilities Expenditures	2.2	2.7	3.5	172	108	135	191	172	92	120	152	172
Plant O & M without Utilities	6.0	7.3	8.8	172	303	361	484	172	249	322	405	172
Computer-Related Expenditures	2.2	3.0	4.3	156	104	157	233	156	89	130	193	156
Administrative Support	1.3	1.8	2.5	145	65	92	143	145	53	76	114	145
Academic Support	0.5	1.1	2.0	145	26	53	112	145	20	46	99	145
Utilities Divided by Building Gross Area (square feet)	$1.00	$1.29	$1.67	164								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.55	$3.38	$4.61	164								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.06	145								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	59 %	63 %	66 %	164								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,276	$6,921	$9,128	146
Total Scholarships & Pell Grants Divided by Credit FTE Students	$249	$370	$553	173
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	56 %	60 %	63 %	128

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	59.3 %	75.6 %	88.2 %	153
Development Expenditures	0.0	0.0	11.1	154
Capital Equipment Purchase (amortized over 5 years)	0.0	11.1	24.8	154
Capital Equipment Lease	0.0	0.0	4.0	153

How Computer Services Are Provided	Hardware		Software	
Purchased	331	67.3 %	270	56.6 %
Leased	11	2.2	23	4.8
Provided by a consortium				
paid through institutional funds	17	3.5	24	5.0
paid through noninst. funds	1	0.2	2	0.4
Combination or other	132	26.8	158	33.1
Total	492	100.0 %	477	100.0 %

Group 3

TABLE 20
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0 %	100.0 %	100.0 %	173	$4,572	$5,326	$6,367	173	$3,786	$4,477	$5,249	173
Tuition and Fees	15.2	20.1	26.7	173	805	1,114	1,487	173	647	946	1,218	173
Appropriations (all governments)	59.0	67.2	74.1	173	2,957	3,505	4,477	173	2,478	2,945	3,503	173
Gifts, Grants, and Contracts (all sources)	3.9	7.2	11.1	173	193	386	611	173	158	314	532	173
Other Revenues (not auxiliaries)	2.1	3.5	5.9	173	108	188	317	173	83	164	287	173
Tuition and Fees												
Tuition and Fees for Credit	12.6	17.6	24.6	173	625	1,052	1,384	173	–	–	–	–
Tuition and Fees for Noncredit	0.2	1.1	2.9	173	–	–	–	–	0 *	27 *	61 *	155
Appropriations												
Federal	0.0	0.0	0.1	173	0	0	7	173	0	0	6	173
State	29.6	42.3	62.6	173	1,695	2,214	2,934	173	1,350	1,866	2,421	173
Local	7.3	20.7	33.6	173	344	1,018	1,890	173	236	895	1,630	173
Gifts, Grants, and Contracts												
Federal	1.1	2.7	5.6	173	58	162	309	173	52	120	256	173
State and Local	0.4	2.4	5.6	173	26	135	295	173	22	101	243	173
Private	0.0	0.3	1.0	173	0	15	54	173	0	11	42	173
State and Local Appropriations (combined)	58.2	66.7	72.9	173	2,934	3,489	4,374	173	2,465	2,926	3,469	173

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$441	$598	$754	145
Service-Area Population / Unduplicated Student Headcount	8.9	13.0	19.2	145

Group 3

TABLE 21
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	37.8 %	46.2 %	52.8 %	136	15 *	19 *	24 *	136	–	–	–	–
Noncredit Instruction Faculty	0.1	2.6	7.8	136	–	–	–	–	227 **	588 **	4,388 **	120
All Other Staff (instruction, nonfaculty)	0.0	3.8	9.5	136	112	218	***	136	510	1,207	***	120
Public Service Staff	0.0	0.2	1.4	136	715	5,429	***	136	3,047	25,205	***	120
Academic Support Staff	5.0	9.5	13.3	136	74	119	177	136	388	566	920	120
Student Services Staff	7.1	8.9	11.6	136	77	111	148	136	378	530	873	120
Institutional Support Staff	9.5	12.6	15.4	136	59	80	109	136	291	409	568	120
Plant O & M Support Staff	6.2	8.8	11.4	136	86	114	160	136	380	595	869	120
Total	100.0	100.0	100.0	173	8	10	12	136	37	45	62	120

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	22.7 %	37.4 %	47.4 %	140
Noncredit Instruction Faculty	0.0	89.5	100.0	132
All Other Staff (instruction, nonfaculty)	0.0	2.4	22.7	137
Public Service Staff	0.0	0.0	11.8	135
Academic Support Staff	0.0	10.0	22.7	135
Student Services Staff	0.0	9.5	18.1	136
Institutional Support Staff	0.3	7.1	15.4	136
Plant O & M Support Staff	0.0	5.7	15.7	135
Total	19.0	27.3	37.0	129

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)				
	79.1	99.0	142.0	128

Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)				
	0.8	1.0	1.2	136

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
	0 %	1 %	2 %	134	0 %	1 %	3 %	120
More than 50 students	0 %	1 %	2 %	134	0 %	1 %	3 %	120
From 25 to 50 students	18	26	37	134	5	10	19	120
From 15 to 24 students	28	33	41	134	20	27	41	120
From 6 to 14 students	15	23	29	134	21	38	48	120
Less than 6 students	1	7	13	134	1	9	17	120

Group 4

TABLE 22
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0 %	100.0 %	100.0 %	75	$5,189	$6,128	$7,786	75	$4,558	$5,283	$7,431	75
Academic Expenditures	52.9	58.	65.3	75	2,922	3,583	4,479	75	2,503	3,106	3,982	75
Support Expenditures	33.4	37.9	43.4	75	1,912	2,377	3,002	75	1,636	2,172	2,748	75
Scholarships and Fellowships	1.2	2.0	4.4	75	66	140	236	75	53	129	225	75
Academic												
Instruction (and Research)	40.4	45.8	56.3	75	2,344	3,003	3,807	75	2,043	2,409	3,437	75
Public Service	0.0	0.1	2.0	75	0	3	127	75	0	2	106	75
Academic Support	6.5	8.6	11.7	75	395	566	787	75	330	488	609	75
Support Services												
Student Services	8.2	10.4	12.8	75	486	653	846	75	436	565	839	75
Institutional Support	13.4	15.6	20.5	75	737	1,045	1,425	75	697	918	1,261	75
Plant Operation & Maintenance	8.3	10.1	12.1	75	488	617	912	75	438	578	734	75
Credit Instruction	37.7	43.9	51.2	75	2,185	2,456	3,445	75	–	–	–	–
Noncredit Instruction	0.0	0.0	3.2	75	–	–	–	–	0 *	0 *	41 *	65
Utilities Expenditures	2.3	3.0	3.9	71	142	187	266	71	129	168	228	71
Plant O & M without Utilities	5.8	6.8	9.2	71	354	446	632	71	306	414	570	71
Computer-Related Expenditures	1.4	2.8	4.4	51	81	156	284	51	74	150	256	51
Administrative Support	0.6	1.1	2.1	51	36	65	132	51	30	54	119	51
Academic Support	0.4	1.0	2.4	51	26	53	161	51	22	52	151	51
Utilities Divided by Building Gross Area (square feet)	$0.75	$0.95	$1.19	69								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.53	$2.08	$2.99	69								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.06	51								
Total E&G Salaries & Wages Divided by Total E&G Expenditures ÷ MT	55 %	60 %	63 %	73								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$8,065	$10,402	$19,094	53
Total Scholarships & Pell Grants Divided by Credit FTE Students	$571	$808	$1,063	75
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses ÷ MT	53 %	58 %	64 %	46

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	48.6 %	73.8 %	100.0 %	50
Development Expenditures	0.0	0.0	3.9	48
Capital Equipment Purchase (amortized over 5 years)	0.0	20.9	38.8	50
Capital Equipment Lease	0.0	0.0	0.0	48

How Computer Services Are Provided	Hardware		Software	
Purchased	331	67.3 %	270	56.6 %
Leased	11	2.2	23	4.8
Provided by a consortium				
paid through institutional funds	17	3.5	24	5.0
paid through noninst. funds	1	0.2	2	0.4
Combination or other	132	26.8	158	33.1
Total	492	100.0 %	477	100.0 %

Group 4

TABLE 23
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0 %	100.0 %	100.0 %	75	$5,225	$6,287	$7,970	75	$4,696	$5,438	$7,565	75
Tuition and Fees	10.6	14.9	21.3	75	699	992	1,312	75	675	901	1,198	75
Appropriations (all governments)	60.8	70.4	78.0	75	3,414	4,401	5,710	75	3,135	3,799	5,036	75
Gifts, Grants, and Contracts (all sources)	3.7	9.4	16.0	75	220	603	1,003	75	187	512	933	75
Other Revenues (not auxiliaries)	1.1	2.7	5.8	75	72	207	367	75	65	179	367	75
Tuition and Fees												
Tuition and Fees for Credit	10.1	14.4	20.3	75	695	981	1,273	75	–	–	–	–
Tuition and Fees for Noncredit	0.0	0.0	0.6	75	–	–	–	–	0 *	0 *	16 *	67
Appropriations												
Federal	0.0	0.0	0.1	75	0	0	4	75	0	0	4	75
State	44.9	61.6	72.4	75	2,804	3,662	4,644	75	2,285	3,354	4,156	75
Local	0.0	0.0	10.1	75	0	0	915	75	0	0	687	75
Gifts, Grants, and Contracts												
Federal	1.0	3.2	9.5	75	80	282	605	75	61	249	564	75
State and Local	0.4	1.9	4.2	75	23	144	290	75	21	117	269	75
Private	0.0	0.1	0.9	75	0	8	65	75	0	7	52	75
State and Local Appropriations (combined)	60.8	69.4	78.0	75	3,377	4,401	5,661	75	3,135	3,760	5,036	75

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$598	$1,125	$1,914	50
Service-Area Population / Unduplicated Student Headcount	12.8	29.9	57.3	50

Group 4

TABLE 24
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	37.6 %	47.7 %	54.8 %	58	11 *	14 *	18 *	58	–	–	–	–
Noncredit Instruction Faculty	0.0	0.7	5.8	58	–	–	–	–	0 **	104 **	3,158 **	48
All Other Staff (instruction, nonfaculty)	0.0	0.0	4.4	58	182	***	***	58	926	***	***	48
Public Service Staff	0.0	0.0	1.9	58	406	***	***	58	1,138	***	***	48
Academic Support Staff	5.7	7.9	11.2	58	71	89	120	58	216	358	601	48
Student Services Staff	7.9	9.8	11.5	58	59	76	102	58	189	257	417	48
Institutional Support Staff	10.1	14.7	19.0	58	33	53	71	58	113	206	352	48
Plant O & M Support Staff	6.3	8.9	11.9	58	52	80	137	58	202	300	520	48
Total	100.0	100.0	100.0	75	6	8	9	58	20	27	37	48

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	12.2 %	24.4 %	42.7 %	59
Noncredit Instruction Faculty	0.0	0.0	100.0	58
All Other Staff (instruction, nonfaculty)	0.0	0.0	1.3	59
Public Service Staff	0.0	0.0	6.5	59
Academic Support Staff	0.0	0.0	10.9	59
Student Services Staff	0.0	2.7	13.5	59
Institutional Support Staff	0.0	3.4	10.7	59
Plant O & M Support Staff	0.0	4.1	16.7	59
Total	11.8	21.2	32.4	58

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)				
	40.2	60.3	82.1	48

Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)				
	0.7	0.9	1.2	58

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
More than 50 students	0 %	0 %	1 %	57	0 %	0 %	2 %	55
From 25 to 50 students	7	15	23	57	0	3	12	55
From 15 to 24 students	23	35	55	57	0	15	35	55
From 6 to 14 students	15	30	42	57	0	40	53	55
Less than 6 students	1	5	19	57	0	0	9	55

Group 5

TABLE 25
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0 %	100.0 %	100.0 %	89	$4,926	$5,748	$7,260	89	$4,213	$4,838	$6,485	89
Academic Expenditures	56.9	64.8	69.8	89	2,935	3,621	4,706	89	2,388	3,117	4,336	89
Support Expenditures	29.0	34.2	41.6	89	1,685	2,095	2,542	89	1,450	1,805	2,138	89
Scholarships and Fellowships	0.3	1.2	2.0	89	17	68	111	89	13	55	103	89
Academic												
Instruction (and Research)	45.6	54.0	63.3	89	2,353	3,059	4,272	89	1,996	2,599	3,894	89
Public Service	0.0	0.0	0.4	89	0	0	25	89	0	0	19	89
Academic Support	3.6	7.2	10.3	89	253	416	602	89	215	336	502	89
Support Services												
Student Services	7.0	8.5	10.1	89	377	482	618	89	333	418	561	89
Institutional Support	11.8	15.8	20.6	89	699	983	1,343	89	620	802	1,190	89
Plant Operation & Maintenance	7.8	9.6	11.5	89	429	556	687	89	365	475	579	89
Credit Instruction	39.2	51.2	59.2	89	2,148	2,803	4,053	89	–	–	–	–
Noncredit Instruction	0.0	1.7	7.0	89	–	–	–	–	0 *	42 *	111 *	82
Utilities Expenditures	2.3	2.8	3.4	86	123	159	210	86	104	132	177	86
Plant O & M without Utilities	5.4	6.6	7.7	86	301	402	484	86	249	340	416	86
Computer-Related Expenditures	2.5	3.3	5.0	74	139	197	285	74	126	166	267	74
Administrative Support	1.0	1.7	2.4	71	59	94	150	71	51	75	141	71
Academic Support	0.7	1.7	2.6	71	40	108	149	71	31	93	126	71
Utilities Divided by Building Gross Area (square feet)	$0.85	$1.06	$1.31	85								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.94	$2.38	$2.88	85								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	68								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	58 %	61 %	64 %	87								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$6,667	$8,472	$11,092	68
Total Scholarships & Pell Grants Divided by Credit FTE Students	$386	$541	$797	89
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	55 %	58 %	61 %	64

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	54.8 %	73.6 %	89.4 %	72
Development Expenditures	0.0	0.0	6.6	71
Capital Equipment Purchase (amortized over 5 years)	2.8	15.8	36.0	73
Capital Equipment Lease	0.0	0.0	0.0	71

How Computer Services Are Provided	Hardware		Software	
Purchased	331	67.3 %	270	56.6 %
Leased	11	2.2	23	4.8
Provided by a consortium				
paid through institutional funds	17	3.5	24	5.0
paid through noninst. funds	1	0.2	2	0.4
Combination or other	132	26.8	158	33.1
Total	492	100.0 %	477	100.0 %

Group 5

TABLE 26
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0 %	100.0 %	100.0 %	89	$5,040	$5,945	$7,425	89	$4,396	$4,982	$6,395	89
Tuition and Fees	14.2	17.6	23.3	89	888	1,097	1,401	89	712	1,023	1,223	89
Appropriations (all governments)	63.2	70.6	78.9	89	3,409	4,274	5,131	89	2,880	3,479	4,462	89
Gifts, Grants, and Contracts (all sources)	2.4	5.9	11.1	89	144	340	628	89	104	284	527	89
Other Revenues (not auxiliaries)	1.3	2.8	5.3	89	77	166	296	89	67	143	282	89
Tuition and Fees												
Tuition and Fees for Credit	11.3	15.2	21.1	89	680	1,021	1,281	89	–	–	–	–
Tuition and Fees for Noncredit	0.1	0.6	3.0	89	–	–	–	–	2 *	15 *	65 *	84
Appropriations												
Federal	0.0	0.4	2.0	89	0	24	106	89	0	19	97	89
State	36.5	54.7	66.6	89	2,248	3,015	4,103	89	1,878	2,466	3,423	89
Local	0.0	8.6	35.6	89	0	532	2,006	89	0	344	1,429	89
Gifts, Grants, and Contracts												
Federal	0.4	3.1	6.0	89	27	163	405	89	21	142	345	89
State and Local	0.0	1.3	3.3	89	0	80	200	89	0	66	159	89
Private	0.0	0.0	0.6	89	0	1	44	89	0	1	31	89
State and Local Appropriations (combined)	62.2	68.6	75.9	89	3,362	4,128	5,024	89	2,799	3,434	4,414	89

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$502	$707	$1,214	77
Service-Area Population / Unduplicated Student Headcount	9.3	16.1	48.7	77

Group 5

TABLE 27
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	41.4 %	48.8 %	56.4 %	77	12 *	14 *	17 *	77	–	–	–	–
Noncredit Instruction Faculty	0.0	2.9	7.1	77	–	–	–	–	71 **	559 **	*** **	70
All Other Staff (instruction, nonfaculty)	0.0	0.5	7.5	77	116	1,766	***	77	571	5,401	***	70
Public Service Staff	0.0	0.0	0.6	77	1,347	***	***	77	4,389	***	***	70
Academic Support Staff	4.3	7.5	12.7	77	67	97	201	77	303	469	986	70
Student Services Staff	6.8	9.0	11.6	77	64	98	123	77	283	426	761	70
Institutional Support Staff	9.8	14.4	18.1	77	40	58	87	77	143	269	462	70
Plant O & M Support Staff	4.9	6.8	9.3	77	85	132	187	77	346	604	978	70
Total	100.0	100.0	100.0	89	6	8	10	77	23	39	56	70

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	12.3 %	26.1 %	38.6 %	76
Noncredit Instruction Faculty	0.0	59.6	100.0	76
All Other Staff (instruction, nonfaculty)	0.0	0.0	9.1	76
Public Service Staff	0.0	0.0	0.0	76
Academic Support Staff	0.0	0.0	14.3	76
Student Services Staff	0.0	5.6	17.6	76
Institutional Support Staff	0.0	4.0	13.0	76
Plant O & M Support Staff	0.0	5.5	16.3	76
Total	15.3	22.4	30.1	76

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)				
	60.3	86.3	123.9	71

Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)				
	0.7	0.9	1.1	77

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0 %	0 %	1 %	80	0 %	0 %	1 %	74
From 25 to 50 students	9	12	18	80	0	5	10	74
From 15 to 24 students	25	35	51	80	12	22	40	74
From 6 to 14 students	19	33	43	80	23	46	62	74
Less than 6 students	1	10	15	80	0	2	10	74

APPENDIX A
METHOD

Beginning in October 1978, staff members of NACUBO, AACJC, and the American Council on Education (ACE) met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project the National Center for Education Statistics (NCES) agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year, Maurice P. Arth and W.L. Prather, provided project continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

Future years of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. NACUBO's Two-Year Colleges Committee continued to provide project continuity and special support.

The project made use of unedited Integrated Postsecondary Education Data System (IPEDS, formerly HEGIS) finance data. Each participating institution was asked to carefully complete the IPEDS finance survey, due to NCES by November 15, 1990.

In addition to the use of IPEDS finance data, a separate survey of 783 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.
2. Utilities expenditures.
3. Student aid disbursements.
4. Building space.
5. Service area population.
6. Unduplicated student headcounts.
7. Staffing levels by function.
8. Course enrollment distributions.
9. Current fund expenditures for salaries and wages.

The eight previous years' studies incorporated information on computer-related expenditures. Gratitude is owed to Maurice P. Arth for his two previous studies of computer-related expenditures for community colleges. This study's computer survey, wholly derived from those by Mr. Arth, requested information on:

1. How computer services (both hardware and software) are provided.
2. Type of computer system.
3. Computer-related expenditures, including a breakdown by operating, development, equipment purchase, and equipment lease.
4. Percentage breakdown of computer-related expenditures between administrative and academic support.

Five hundred and thirty-one of those surveyed provided usable responses, and their data are utilized in this report. Appendix B contains copies of the questionnaires, while Appendix C contains definitions of terms. Appendix D lists all participating institutions.

The NACUBO Two-Year Colleges Committee approved the substance and format of the comparative data study report. This year's report remains relatively unchanged from that of previous years. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit headcount enrollment less than 5,000.
2. Total credit and noncredit headcount enrollment from 5,000 through 15,000.
3. Total credit and noncredit headcount enrollment greater than 15,000.
4. Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category. The vocational/technical group was added in the third year of the study.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

To resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall-term FTE enrollment. The conversion ratio of 20:1 established then was also used in the next two years. Thus, in the first three reports in this series, noncredit headcount enrollment for the year was divided by 20 and the result was defined as the number of FTE students. This number is added to the fall-term FTE credit student count, which is used as a proxy for the activity level of community colleges. The AACJC directory survey was the source of enrollment data for these earlier reports. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

A different approach for obtaining FTE enrollment was used in the earlier studies. The NACUBO survey requested FTE enrollment data. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. Dividing part-time students by 3 is the standard formula used by NCES to determine full-time equivalents. From FY85 forward, it was requested that credit FTE enrollment be calculated by dividing the total number of credit hours (opening fall) by 15 (see Appendix B).

Institutions unable to obtain all the requested information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there were 783 districts or single-campus public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each branch from those of its affiliate university.

Data were gathered and coded from October 1990 through January 1991. Analysis was conducted during February 1991. All financial statistics are for FY 1989-90; enrollments are for fall 1989 (except noncredit enrollment, which are based on 1989-90 year-long enrollment estimates).

Institutions participating in the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a more reliable final report.

FY 1989-1990 COMPARATIVE FINANCIAL STATISTICS
For Public Community and Junior Colleges

National Association of College and University Business Officers
American Association of Community and Junior Colleges
Association of Community College Trustees

Instructions. This is the comparative financial data survey form for fiscal year 1989-90. Data should be drawn from the same records used to prepare the IPEDS financial statistics survey for 1989-90 [ED(CS) Form G-50-14P-F, to be returned to NCES by November 15, 1990]. Community colleges with branch or multiple campuses should report total system activity. Answer only those questions for which data are readily available. A partially completed form is useful to us; however, it is essential that the following be provided:

- o Enrollment figures (question no. 1)
- o Copy of the FY 1989-90 IPEDS finance form (pages 1-7)

Please return this completed survey AND a copy of the IPEDS finance form by **November 30, 1990** to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036. Questions may be directed to Alfonso de Lucio at 202-861-2535.

Name of Institution _____
Address _____
City _____ State _____ Zip _____
Person Completing Questionnaire:
_____ _____ _____
(Name) (Title) (Phone)

FICE Code _____ Check one only: ___ Comprehensive (academic & vocational/technical)
___ Primarily vocational/technical

1. Total credit FTE enrollment: total credit hours (opening fall 1989) divided by 15: _____

   Noncredit student headcount enrollment (1989-90) divided by 20: +_____

   Total FTE enrollment: =_____

2. How many students took some form of instruction from your institution at some time during the year?

   Unduplicated student headcount for credit students: _____

   Unduplicated student headcount for noncredit students: _____

3. Estimate what percentage of instructional expenses (line B-1, col. 3, IPEDS finance form) was used for noncredit teaching. (Include only faculty salaries if that is the only figure available.)

   Percentage instructional expenses that is noncredit: _____%

4. Was the "public service" category on the IPEDS finance form (line B-3, col. 3) used to indicate some or all of the dollars spent on teaching noncredit courses?

   Public service includes some noncredit instruction: _____Yes _____No
   If yes, estimate the percentage of public service that is noncredit instruction: _____%

5. How much of the operations and maintenance figure shown on the IPEDS finance form (line B-8, col. 3) was spent for utilities? Include electricity, water, waste disposal, gas, heating oil, and coal.

   Utilities costs: $_____

(over)

6. What was the amount paid out in salaries and wages for the year? Provide two figures: a) salaries and wages that were reported as a proportion of total E & G expenditures (line B-23, col. 5, IPEDS finance form) and b) salaries and wages that were reported as a proportion of current fund expenditures (a proportion of line B-22, col. 3, IPEDS finance form, as requested in previous years). Do not include staff benefit expenditures. Do not include wages to students.

   a. Total E & G salaries and wages: $_____(directly from IPEDS survey, line B-23, col. 5)

   b. Total current fund salaries and wages: $_____(a proportion of line B-22, col. 3)

7. What proportion of tuition and fees (IPEDS finance form, line A-1, col. 3) was received as payment for noncredit instruction?

   Percentage tuition and fees for noncredit instruction: _____%

8. What is the total gross area of campus buildings in square feet?

   Gross area of buildings: _____ square feet

9. Estimate the population of the geographic area that your institution serves.

   Service area population: _____

10. What proportion of your course sections enrolled:

	Credit	Noncredit
More than 50 students:	_____%	_____%
25-50 students:	_____	_____
15-24 students:	_____	_____
6-14 students:	_____	_____
Fewer than 6 students:	_____	_____
	100%	100%

11. How many full-time equivalent personnel were authorized in the following educational and general functional categories? If significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work-study. (See *College and University Business Administration*, 4th ed., pp. 404-412 for definitions of categories.)

Functional Category	Number of Full-Time Personnel		Number of Part-Time Personnel (FTE)		Total Number of Full-Time Equivalent Personnel
Instruction					
Instructional faculty-credit	_____	+	_____	=	_____
Instructional faculty-noncredit	_____		_____		_____
All other instructional staff	_____		_____		_____
Public service	_____		_____		_____
Academic support	_____		_____		_____
Student services	_____		_____		_____
Institutional support	_____		_____		_____
Plant operation and maintenance	_____		_____		_____
Total	_____	+	_____	=	_____

12. To assist in future planning, indicate how this report is used by your institution. Check all that are appropriate.

Internal	External
_____ Board of trustees	_____ Legislature
_____ Staff	_____ State system
_____ Faculty	_____ Regional system
_____ Other	_____ Other

Comments: _____
_____

Comparative Computer Expenditures
FY 1989-1990

National Association of College and University Business Officers

American Association of Community and Junior Colleges

Association of Community College Trustees

Instructions: Include any purchased computer services by type on the appropriate line. Also include your equitably apportioned share of the costs of computer services provided to your institution by any consortium to which you may belong. See reverse for definitions.

Please return this survey by ***November 30, 1990*** to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036-1178. If you have any questions, contact Alfonso de Lucio of NACUBO at 202-861-2535. A partially completed survey is useful to us. If you cannot reasonably estimate computer-related expenditures, please indicate so and return the survey to NACUBO.

Name of Institution _____
Address _____
City _____ State _____ Zip _____
Person completing survey _____ Telephone _____

1. Are your computer services: (Check any that are appropriate)

	Hardware	Software
a. Purchased	_____	_____
b. Leased	_____	_____
c. Provided by a consortium		
. paid through institutional funds	_____	_____
. paid through noninstitutional funds	_____	_____

2. Is your computer system (even if leased or provided by a consortium): (check any that are appropriate)
   a. Large-scale computer system (e.g., IBM 4300 or 30xx) _____
   b. Minicomputer system (e.g., Data General Nova or IBM AS/400) _____
   c. Microcomputer system (e.g., IBM PC, PS/2, or Apple) _____
   d. Other (If other, specify _____) _____

3. What is the total of your institution's computer expenditures for FY89-90?
   a. Operating expenditures $_____
   b. Development expenditures _____
   c. Capital expenditures
      (1) capital equipment purchase expenditures (amortized over 5 years) _____
      (2) capital equipment lease expenditures _____
   d. Total computer-related expenditures $_____

   Indicate here if computer-related expenditures are unknown or cannot be estimated _____

4. Estimate the percentage breakdown of your total computer-related expenditures between administrative support and academic/instructional support. (A suggested method is by expenditures that can be directly identified with each of the two functions plus an allocation of all other operating, overhead, and capital expenditures on the basis of the value of benefits provided to each function.)
   a. Administrative support expenditures _____%
   b. Academic/instructional support expenditures _____%
   c. Total 100%

(over)

Definitions

All figures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, you may exclude data processing, faculty compensation, and general instructional support. Include all computer-related expenditures, including those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium.

Operating expenditures. Includes expenditures for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget.

Development expenditures. Includes internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures. Major expenditures for purchase of computer hardware, amortized over 5 years (as recommended by NACUBO's Two-Year Colleges Committee).

Lease expenditures. Expenditures for lease of computer hardware.

Percent administrative expenditures. Administrative portion of total computer-related expenditures (broken down as necessary), including financial management, payroll/personnel, student registration and information, academic effort accounting, and other uses not directly supporting instruction.

Percent academic/instructional expenditures. Academic/instructional portion of total computer-related expenditures (broken down as necessary), including computer-assisted instruction, simulation, gaming, problem solving, and other support to students and faculty in the academic/instructional process.

Total computer-related expenditures. Computer-related expenditures of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased or leased capital expenditures.

Educational and General

Reprinted from College and University Business Administration 4th ed. (Washington, D.C.: NACUBO 1982), pp. 404-413.

Instruction

This category should include expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category *excludes* expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

This category includes the following subcategories:

General academic instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by HEGIS instructional program categories 01 through 50, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Vocational/technical instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with HEGIS instructional program categories identified in appendix D of the NCES publication "A Classification of Instructional Programs (CIP)," and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Special session instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made *solely* as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would *not* include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

Community education. Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

Preparatory/remedial instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided *specifically* for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

Research

This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

Institutes and research centers. Includes expenditures for research activities that are part of a formal research organization created to manage a number

of research efforts. While this subcategory includes agricultural experiment stations, it does *not* include federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section "Independent Operations.")

Individual and project research. Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Public Service

This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

Community service. Includes expenditures for activities organized and carried out to provide general community services, *excluding* instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

Cooperative extension service. Includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of local government.

Public broadcasting services. Includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Thus *ex-*

cluded from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory "Ancillary Support"), broadcasting services that are primarily operated as a student service activity (which should be classified in the subcategory "Social and Cultural Development"), and broadcasting services that are independent operations (which should be classified in the subcategory "Independent Operations/Institutional").

Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions—instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administration support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures—for example, computing support—directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

Libraries. Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Museums and galleries. Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are *excluded.*

Educational media services. Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

Academic computing support. Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. *Excluded* from this category is administrative data processing, which is classified as institutional support.

Ancillary support. Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical ex-

perience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are *excluded*.

Academic administration. Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are *not* included in this subcategory, but should be classified as institutional support.

Academic personnel development. Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

Course and curriculum development. Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

Student Services

This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

This category includes the following subcategories:

Student services administration. Includes expenditures for organized ad-

ministrative activities that provide assistance and support (*excluding* academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular *types* of students (for example, minority students, veterans, and handicapped students). *Excluded* from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and, therefore, should be appropriately classified as institutional support.

Social and cultural development. Includes expenditures for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises).

Counseling and career guidance. Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. *Excluded* from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

Financial aid administration. Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does *not* include outright grants to students, which should be classified as scholarships and fellowships.

Student admissions. Includes expenditures for activities related to: (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

Student records. Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

Student health services. Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

Institutional Support

This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire

institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transporation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

This category includes the following subcategories:

Executive management. Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institutionwide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

Fiscal operations. Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

General administration and logistical services. Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

Administrative computing support. Includes expenditures for computer services that provide support for institutionwide administrative functions.

Public relations/development. Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

Operation and Maintenance of Plant

This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It

does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following subcategories:

Physical plant administration. Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should also be included in this subcategory.

Building maintenance. Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

Custodial services. Includes expenditures related to custodial services in buildings.

Utilities. Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

Landscape and grounds maintenance. Includes expenditures related to the operation and maintenance of landscape and grounds.

Major repairs and renovations. Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance." The distinction between major repairs and minor repairs should be defined by the institution.

Scholarships and Fellowships

This category should include expenditures for scholarships and fellowships—from restricted or unrestricted current funds—in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but there is neither a selection by the institution nor an entitlement program, the funds should generally be accounted for and reported in the Agency Funds group rather than in the Current Funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form o

tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

This category includes the following subcategories:

Scholarships. Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

Fellowships. Includes grants-in-aid and trainee stipends to graduate students. It does *not* include funds for which services to the institution must be rendered, such as payments for teaching.

Mandatory Transfers

This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and

grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

This category includes the following subcategories:

Provision for debt service on educational plant. Includes mandatory debt service provisions relating to academic buildings, including (1) amounts for debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

Loan fund matching grants. Includes mandatory transfers to loan funds required to match outside gifts or grants, usually from the U.S. government.

Other mandatory transfers. Includes all mandatory transfers not included in the above subcategories.

Nonmandatory Transfers

This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit headcount enrollment less than 5,000.
Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3: Total credit and noncredit headcount enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
Group 5: Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

ALABAMA

Alabama Aviation & Technical College (1,4,5)
Atmore State Technical College (1,4,5)
Bishop State Community College (1)
Brewer State Junior College (1,4)
Carver State Technical College (1,4,5)
Central Alabama Community College (1)
Douglas MacArthur State Technical College (1,4,5)
Enterprise State Junior College (2)
Gadsden State Community College (2)
Harry M. Ayers State Technical College (1,4,5)
John C. Calhoun Community College (2)
Lawson State Community College (1)
Lurleen B. Wallace State Junior College (1,4)
Reid State Technical College (1,4,5)
Southern Union State Junior College (1)
Southwest State Technical College (1,4,5)
Wallace State Community College at Hanceville (2)
Wallace State Community College at Selma (1)

ARIZONA

Arizona Western College (1)
Central Arizona College (2)
Cochise College (2)
Eastern Arizona College (2)
Maricopa County Community College (3)
Mohave Community College (1)
Northland Pioneer College (2)
Pima County Community College (3)
Yavapai College (2)

ARKANSAS

East Arkansas Community College (1,4)
Mississippi County Community College (1)
North Arkansas Community College (1)
Rich Mountain Community College (1,4)
Westark Community College (2)

CALIFORNIA

Antelope Valley Community College (3)
Butte Community College (3)
Cabrillo Community College (2)
Citrus Community College (3)

CALIFORNIA (Cont.)

Coast Community College (3)
College of the Redwoods (2)
El Camino Community College (2)
Foothill-De Anza Community College (3)
Gavilan Community College (1)
Glendale Community College (3)
Grossmont-Cuyamaca Community College (3)
Imperial Valley Community College (1)
Long Beach Community College (3)
Los Angeles Community College (3)
Los Rios Community College (3)
Merced College (3)
Mt. San Antonio Community College (3)
Napa Valley Community College (2)
Ohlone College (2)
Palomar Community College (3)
Riverside Community College (2)
San Bernardino Community College (3)
San Diego Community College (3)
San Francisco Community College (3)
San Joaquin Delta Community College (3)
San Mateo County Community College (2)
Santa Barbara Community College (3)
Santa Clarita Community College (C of the Canyons) (2)
Santa Monica College (3)
State Center Community College (2)
West Valley-Mission Community College (3)
Yosemite Community College (3)
Yuba Community College (3)

COLORADO

Aims Community College (1)
Arapahoe Community College (3)
Colorado Mountain College (3)
Colorado Northwestern Community College (1,4)
Community College of Aurora (2)
Community College of Denver (2)
Front Range Community College (3)
Lamar Community College (1,4)
Morgan Community College (1,4)
Northeastern Junior College (2)
Otero Junior College (1,4)
Pikes Peak Community College (2)
Red Rocks Community College (2)
Trinidad State Junior College (1)

CONNECTICUT

Asnuntuck Community College (1,4)
Greater Hartford Community College (2)
Hartford State Technical College (1,4,5)
Manchester Community College (2)
Mattatuck Community College (2)
Mohegan Community College (1)
Quinebaug Valley Community College (1,4)
South Central Community College (1)
Waterbury State Technical College (1,4,5)

FLORIDA

Brevard Community College (3)
Broward Community College (3)
Central Florida Community College (3)
Chipola Junior College (2)
Edison Community College (2)
Florida Community College at Jacksonville (3)
Florida Keys Community College (1,4)
Hillsborough Community College (3)
Indian River Community College (3)
Lake-Sumter Community College (2)
Manatee Community College (3)
Miami-Dade Community College (3)
Okaloosa-Walton Community College (3)
Palm Beach Community College (3)
Pensacola Junior College (3)
Polk Community College (3)
Santa Fe Community College (3)
Seminole Community College (3)
South Florida Community College (2)
St. Petersburg Junior College (3)
Tallahassee Community College (2)
Valencia Community College (3)

GEORGIA

Atlanta Metropolitan College (1)
Bainbridge College (1,4)
Brunswick College (1)
Columbus Technical Institute (1,4,5)
Dalton College (2)
Dekalb College (3)
East Georgia College (1,4)
Floyd College (1)
Gainesville College (2)
Macon College (2)
Middle Georgia College (1)
South Georgia College (2,4)
Waycross College (1,4)

IDAHO

College of Southern Idaho (2)

ILLINOIS

Belleville Area College (3)
Black Hawk College (2)
City Colleges of Chicago (3)
College of DuPage (3)
College of Lake County (2)
Danville Area Community College (1)
Elgin Community College (2)
Illinios Central College (3)
Illinois Eastern Community Colleges (3)
John A. Logan Community College (2)
John Wood Community College (3)
Joliet Junior College (3)
Lewis and Clark Community College (2)
Lincoln Land Community College (2)
Morton College (1)
Oakton Community College (3)
Prairie State College (2)
Richland Community College (2)
Rock Valley College (3)
Sauk Valley Community College (1)
South Suburban College (2)
Southeastern Illinois College (2)
Spoon River College (1,4)
Triton College (3)

INDIANA

Indiana Vocational Technical College (3,5)
Vincennes University (2)

IOWA

Des Moines Area Community College (3)
Eastern Iowa Community College (3)
Hawkeye Institute of Technology (3,5)
Iowa Lakes Community College (3)
Iowa Valley Community College (3)
Iowa Western Community College (3)
Kirkwood Community College (3)
North Iowa Area Community College (1)
Northwest Iowa Technical College (3,5)
Southeastern Community College (3)
Western Iowa Technical Community College (3,5)

KANSAS

Allen County Community College (1,4)
Cloud County Community College (1)
Cowley County Community College (1)
Dodge City Community College (1)
Fort Scott Community College (1)
Highland Community College (1)
Hutchinson Community College (2)
Independence Community College (1)
Johnson County Community College (3)
Kansas City Kansas Community College (2)
Kansas College of Technology (1,4,5)
Pratt Community College (1,4)

KENTUCKY

University of Kentucky Community College System (3)

LOUISIANA

Delgado Community College (2)

MAINE

Eastern Maine Technical College (1,4,5)
Kennebec Valley Technical College (1,4,5)

MARYLAND

Allegany Community College (2)
Anne Arundel Community College (3)
Catonsville Community College (3)
Charles County Community College (2)
Chesapeake College (2)
Community College of Baltimore (3)
Essex Community College (3)
Frederick Community College (2)
Garrett Community College (2,4)
Hagerstown Junior College (2)
Harford Community College (3)
Howard Community College (3)
Montgomery Community College (3)
Prince George's Community College (3)
Wor-Wic Tech Community College (2,4,5)

MASSACHUSETTS

Berkshire Community College (1)
Bunker Hill Community College (2)
Cape Cod Community College (2)
Greenfield Community College (1)
Holyoke Community College (2)
Massachusetts Bay Community College (2)
Massasoit Community College (2)
North Shore Community College (2)
Quinsigamond Community College (1)
Springfield Technical Community College (2,5)

MICHIGAN

Alpena Community College (1)
Delta College (3)
Grand Rapids Junior College (2)
Kalamazoo Valley Community College (3)
Kirtland Community College (1)
Lake Michigan College (2)
Lansing Community College (3)
Macomb Community College (3)
Mid Michigan Community College (1)
Monroe County Community College (2)
Montcalm Community College (1)

MICHIGAN (Cont.)

Mott Community College (3)
Muskegon Community College (2)
Northwestern Michigan College (2)
Oakland Community College (3)
Schoolcraft College (3)
Southwestern Mighigan College (1)
St. Clair County Community College (2)
Washtenaw Community College (3)
West Shore Community College (2,4)

MINNESOTA

Anoka-Ramsey Community College (2)
Austin Community College (1,4)
Brainerd Community College (1)
Dakota County Technical College (1,5)
Fergus Falls Community College (1,4)
Hibbing Community College (1)
Inver Hills Community College (2)
Itasca Community College (1)
Lakewood Community College (2)
Mesabi Community College (1)
Minneapolis Community College (2)
Normandale Community College (2)
North Hennepin Community College (2)
Northland Community College (1,4)
Rainy River Community College (1,4)
Rochester Community College (2)
Vermilion Community College (1,4)
Willmar Community College (1)
Worthington Community College (1,4)

MISSISSIPPI

East Central Community College (1)
Itawamba Community College (2)
Jones County Junior College (2)
Meridian Community College (2)
Northwest Mississippi Community College (2)

MISSOURI

East Central College (1)
Jefferson College (1)
Metropolitan Community Colleges (3)
Moberly Area Community College (1)
North Central Missouri College (1,4)
St. Charles County Community College (3)
St. Louis Community College (3)
Three Rivers Community College (1)

MONTANA

Dawson Community College (1,4)
Flathead Valley Community College (1,4)
Helena Vocational-Technical Center (1,4,5)
Miles Community College (1,4)

NEBRASKA

Central Community College (3,5)
Metropolitan Technical Community College (3,5)
Mid-Plains Technical Community College (2,5)
Northeast Community College (3,5)
Southeast Community College (3,5)
Western Nebraska Community College (2)

NEVADA

Truckee Meadows Community College (3)

NEW JERSEY

Atlantic Community College (2)
Bergen Community College (3)
Brookdale Community College (3)
Burlington County College (3)
County College of Morris (3)
Cumberland County College (1)
Gloucester County College (2)
Middlesex County College (3)
Ocean County College (2)
Passaic County Community College (1)
Warren County Community College (1,4)

NEW MEXICO

Albuquerque Vocational Technical Institute (2,4,5)
Eastern New Mexico University at Clovis (1)
Eastern New Mexico University at Roswell (1,4)
Luna Vocational Technical Institute (1,4,5)
Northern New Mexico Community College (1,4)
San Juan College (2)
Santa Fe Community College (2)

NEW YORK

Adirondack Community College (2)
Broome Community College (2)
Columbia-Greene Community College (2)
Community College of the Finger Lakes (1)
Corning Community College (1)
Dutchess Community College (3)
Erie Community College (3)
Fashion Institute of Technology (3,5)
Fulton-Montgomery Community College (2)
Genesee Community College (2)
Jamestown Community College (2)
Jefferson Community College (1)
Mohawk Valley Community College (2)
Monroe Community College (3)
Nassau Community College (3)
North Country Community College (1)
Onondaga Community College (3)
Orange County Community College (3)
Rockland Community College (3)
Sullivan County Community College (1)

NORTH CAROLINA

Alamance Community College (3,5)
Beaufort County Community College (2)
Blue Ridge Community College (2)
Caldwell Community College & Technical Institute (2)
Catawba Valley Community College (3)
Central Piedmont Community College (3)
Coastal Carolina Community College (3)
Craven Community College (2)
Fayetteville Technical Community College (3,5)
Gaston College (3)
Guilford Technical Community College (3)
Halifax Community College (2)
Haywood Community College (2,5)
James Sprunt Community College (1,4)
Johnston Community College (2,5)
Lenoir Community College (2)
Martin Community College (1)
Mayland Community College (1,4,5)
McDowell Technical Community College (1,4,5)
Nash Community College (2)
Pamlico Community College (1,4)
Piedmont Community College (2,5)
Pitt Community College (2,5)
Randolph Community College (2,5)
Roanoke-Chowan Community College (1,4)
Rowan-Cabarrus Community College (3)
Sampson Community College (2,4)
Sandhills Community College (2)
Southeastern Community College (2)
Southwestern Community College (2)
Surry Community College (2)
Tri-County Community College (1,4)
Vance-Granville Community College (2)
Wake Technical Community College (3,5)
Wayne Community College (2)
Western Piedmont Community College (2)
Wilkes Community College (2)
Wilson Technical Community College (2,5)

NORTH DAKOTA

Bismarck State College (2)
North Dakota State College of Science (2)

OHIO

Belmont Technical College (1,5)
Central Ohio Technical College (1,5)
Cincinnati Technical College (1,5)
Clark State Community College (1)
Cuyahoga Community College (3)
Hocking Technical College (2,5)
Jefferson Technical College (1,5)
Lakeland Community College (3)
Lorain County Community College (2)
Marion Technical College (1,4,5)
Muskingum Area Technical College (1,5)
North Central Technical College (1,5)

OHIO (Cont.)

Northwest Technical College (2,5)
Owens Technical College (2,5)
Sinclair Community College (3)
Terra Technical College (1,5)
Washington Technical College (1,4,5)

OKLAHOMA

Carl Albert State College (1,4)
Connors State College (1)
Murray State College (1)
Northeastern Oklahoma A&M College (1)
Oklahoma City Community College (3)
Rose State College (3)
Tulsa Junior College (3)
Western Oklahoma State College (1)

OREGON

Central Oregon Community College (2)
Clackamas Community College (3)
Clatsop Community College (2,4)
Lane Community College (3)
Mt. Hood Community College (3)
Portland Community College (3)
Rogue Community College (2)
Southwestern Oregon Community College (1)
Treasure Valley Community College (2)

PENNSYLVANIA

Bucks County Community College (3)
Butler County Community College (2)
Community College of Allegheny County (3)
Community College of Beaver County (1)
Community College of Philadelphia (3)
Harrisburg Area Community College (3)
Lehigh County Community College (2)
Montgomery County Community College (3)
Northampton County Area Community College (3)
Reading Area Community College (3)
Westmoreland County Community College (3)

RHODE ISLAND

Community College of Rhode Island (3)

SOUTH CAROLINA

Aiken Technical College (2,5)
Chesterfield-Marlboro Technical College (1,4,5)
Denmark Technical College (1,4,5)
Florence-Darlington Technical College (2,5)
Greenville Technical College (3,5)
Horry-Georgetown Technical College (2,5)
Midlands Technical College (3,5)

SOUTH CAROLINA (Cont.)

Orangeburg-Calhoun Technical College (2,5)
Piedmont Technical College (3,5)
Spartanburg Technical College (2,5)
Sumter Area Technical College (2,5)
Technical College of the Lowcountry (1,5)
Tri-County Technical College (3,5)
Trident Technical College (3,5)
York Technical College (2,5)

TENNESSEE

Chattanooga State Technical Community College (1,5)
Cleveland State Community College (1)
Dyersburg State Community College (1)
Jackson State Community College (2)
Motlow State Community College (1)
Nashville State Technical Institute (2,5)
Northeast State Technical Community College (2,5)
Pellissippi State Technical Community College (2,5)
Roane State Community College (2)
Shelby State Community College (2)
State Technical Institute at Memphis (3,5)
Volunteer State Community College (2)

TEXAS

Alamo Community College (3)
Alvin Community College (2)
Amarillo College (3)
American Educational Complex (3)
Angelina College (2)
Austin Community College (3)
Blinn College (2)
Brazosport College (2)
Cisco Junior College (1)
Clarendon College (1,4)
College of the Mainland (2)
Collin County Community College (3)
Cooke County College (1)
Dallas County Community College (3)
Del Mar College (3)
El Paso County Community College (3)
Frank Phillips College (1,4)
Galveston College (1)
Grayson County College (2)
Hill College (1,4)
Houston Community College (3)
Kilgore College (2)
Lee College (2)
Midland Junior College (2)
Navarro College (2)
North Harris County College (3)
Odessa College (3)
Panola College (1)
Paris Junior College (2)
San Jacinto College (3)
Southwest Texas Junior College (1)

TEXAS (Cont.)

Tarrant County Junior College (3)
Temple Junior College (2)
Texarkana College (2)
Texas Southmost Junior College (2)
Trinity Valley Community College (2)
Tyler Junior College (3)
Vernon Regional Junior College (1)
Victoria College (2)
Western Texas College (1,4)
Wharton County Junior College (2)

UTAH

College of Eastern Utah (1)
Dixie College (1)
Salt Lake Community College (3)
Snow College (1)
Utah Valley Community College (2)

VERMONT

Community College of Vermont (2)
Vermont Technical College (1,4,5)

VIRGINIA

Blue Ridge Community College (2)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1,4)
Danville Community College (2)
Eastern Shore Community College (2,4)
Germanna Community College (1)
J. Sargeant Reynolds Community College (3)
John Tyler Community College (1)
Lord Fairfax Community College (2)
Mountain Empire Community College (1)
New River Community College (1)
Northern Virginia Community College (3)
Patrick Henry Community College (1)
Paul D. Camp Community College (1,4)
Rappahannock Community College (1,4)
Richard Bland College (1,4)
Richmond Community College (1)
Southside Virginia Community College (1)
Southwest Virginia Community College (2)
Thomas Nelson Community College (2)
Tidewater Community College (3)
Virginia Highlands Community College (1)
Virginia Western Community College (2)
Wytheville Community College (3)

WASHINGTON

Big Bend Community College (1)
Centralia College (2)
Clark College (2)
Columbia Basin College (1)
Community Colleges of Spokane (3)
Everett Community College (2)
Grays Harbor College (1)
Green River Community College (2)
Highline Community College (2)
Lower Columbia College (2)
Olympic College (2)
Pierce College (3)
Seattle Community College (3)
Shoreline Community College (2)
Skagit Valley College (2)
Walla Walla Community College (2)
Wenatchee Valley College (2)
Whatcom Community College (1)
Yakima Valley Community College (1)

WEST VIRGINIA

Potomac State College of West Virginia University (1)
Southern West Virginia Community College (2)

WISCONSIN

Blackhawk Technical College (3,5)
Chippewa Valley Technical College (3,5)
Fox Valley Technical College (3,5)
Gateway Technical College (3,5)
Lakeshore VTAE District (3,5)
Madison Area Technical College (3,5)
Mid-State Technical College (2,5)
Milwaukee Area Technical College (3,5)
Moraine Park VTAE District (3,5)
Nicolet Area Technical College (2,4,5)
North Central Technical College (3,5)
Northeast Wisconsin Technical College (3,5)
Southwest Wisconsin Technical College (2,5)
Waukesha County Area VTAE District (3,5)
Western Wisconsin Technical College (3,5)
Wisconsin Indianhead Technical College (3,5)

WYOMING

Casper College (2)
Central Wyoming College (1)
Eastern Wyoming College (2,4)
Laramie County Community College (2)
Sheridan College (2)
Western Wyoming Community College (2)

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